

FY 2007-08 ANNUAL BUDGET



Old Gordon County Courthouse

**GORDON COUNTY,
GEORGIA**

FY 2007-08 ANNUAL BUDGET



BOARD OF COUNTY COMMISSIONERS

Alvin N. Long, Chairman
Judy W. Bailey, Vice Chairman
Phil Garner, Commissioner
Dick Gordon, Commissioner
Becky Hood, Commissioner

Randall Dowling, County Administrator

Al Leonard, Finance Director

Annette Berry, County Clerk

**GORDON COUNTY,
GEORGIA**



Gordon County Board of Commissioners

(From Left to Right – Dick Gordon, Phil Garner, Alvin Long, Judy Bailey, and Becky Hood)



TABLE OF CONTENTS

FY 2006-07 Accomplishments	1
Gordon County History	3
Gordon County Organization	5
FY 2007-08 Budget Calendar	6
FY 2007-08 Budget Resolution	7
Budget Message	9

GENERAL FUND

General Fund Summary of Revenues and Expenditures	21
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Constitutional Offices Departmental Budgets

Probate Court (404)	30
Juvenile Court (405)	33
Superior Court (406)	36
Magistrate Court (407)	39
Clerk of Superior Court (408)	42
District Attorney (409)	45
Tax Commissioner (415)	48
Coroner (418)	51
Sheriff's Department (420)	54
County Jail (421)	58

Non-Constitutional Offices Departmental Budgets

Non-Departmental (100100)	62
Board of County Commissioners (400)	65
County Attorney (401)	68
County Clerk (402)	71
Human Resources / Risk Management (403)	74
Finance Department (410)	77
Information Technology Department (411)	80
County Administrator (413)	83
Board of Elections & Voter Registration (414)	86
Tax Assessor (416)	89
Extension Service (417)	92
Buildings & Grounds Department (419)	95
Emergency Management (423)	99
Building and Planning Department (425)	103
Planning and Zoning Commission (426)	106
NW Georgia Livestock Pavilion (427)	109
Animal Control (428)	112
Ordinance Enforcement (429)	116
Public Works Department (431)	119
Fleet Management (435)	123
Public Defenders Office (436)	126
Historic Preservation Commission (437)	129

TABLE OF CONTENTS

GENERAL FUND (continued)

Non-Constitutional Offices Departmental Budgets (continued)

Senior Citizens Center (440)	132
Salacoa Creek Park (452)	135
Parks & Recreation Department (454)	138
Geographic Information System Office (458)	142

Outside Agencies Budgets

Gordon County Health Department (5110)	149
School Nurse Program (5152)	149
Gordon Hospital Ambulance Service (5171)	149
Coosa Valley Regional Services and Development Corp. (5510)	149
Department of Family and Children Services (5446)	149
City of Calhoun Recreation Department (6110)	149
Calhoun/Gordon Arts Council (6130-572019)	149
Cherokee Capital Fair Association (6130-572031)	149
Calhoun/Gordon County Library (6510)	149
USDA Service Center (7130)	149
Georgia Forestry Commission (7140)	149
Georgia Dept. of Natural Resources – Wildlife Resources Div. (7160)	149
Calhoun/Gordon County Airport Authority (7560)	149
Voluntary Action Center (7636-572007)	149
Big Brothers/Big Sisters (7636-572008)	149
Commission on Children & Youth (7636-572009)	149
Winners Club (7636-572012)	149
George Chambers Resources Center (7636-572025)	149
5311 Transportation Program (901)	149

SPECIAL REVENUE FUNDS

Supplemental Juvenile Services Fund (201)	150
Drug Abuse Treatment & Education Fund (202)	153
Crime Victims Assistance Fund (203)	156
Fire Fund (207)	160
Jail Maintenance & Construction Fund (208)	166
Condemnation Fund (210)	169
E-911 Fund (215)	172
Hotel/Motel Tax Fund (275)	177

ENTERPRISE FUNDS

Chert Fund (501)	180
Solid Waste Management Fund (540)	184

TABLE OF CONTENTS

CAPITAL PROJECT FUNDS

SPLOST – Landfill Project Fund (300)	192
SPLOST – Recreation Projects Fund (322)	195
SPLOST – Road Projects Fund (323)	199
SPLOST – 2005 Projects Fund (325)	203

LONG TERM DEBT SCHEDULE	207
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FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Five Year CIP - FY 2007-08	210
Five Year CIP - FY 2008-09	211
Five Year CIP - FY 2009-10	212
Five Year CIP - FY 2010-11	213
Five Year CIP - FY 2011-12	214

STATISTICAL INFORMATION

County Population Graph	215
Gross County Tax Digest Graph	216
Annual Audited Expenditures Graph	217
Millage Rate History Graph	218
General Fund Fund Balance History Graph	219
1% SPLOST Revenue History Graph	220
Building Activity Graph	221
Principal Property Taxpayers for 2006	222
Principal Employers for 2006	222
Inventory of County-Owned Property	223
Inventory of County-Owned Vehicles	225
Summary of Employee Benefits	235



FY 2006-07 ACCOMPLISHMENTS

- 1) Completed the 2006 Road Improvement Program (approximately 41.49 miles of resurfacing, triple surface treatment, and LARP) using SPLOST and GDOT funds.
- 2) Completed the \$4M Newtown Road/SR 156 intersection improvement project using SPLOST and GDOT funds.
- 3) Began the Pinhook Road Bridge replacement project using SPLOST and GDOT funds.
- 4) Began the SR 53/McDaniel Station Road intersection improvement project using SPLOST and GDOT funds.
- 5) Continued the design and began the construction of the new \$30M judicial complex using SPLOST funds.
- 6) Began the design of a new DFACS building using state funds.
- 7) Began and completed the Harold "Ooky" Faith Memorial Park using SPLOST funds.
- 8) Began the construction of the new \$2.2M Resaca fire station using SPLOST funds.
- 9) Hired 15 new full-time firefighters to man the new Resaca fire station.
- 10) Purchased a new \$204,000 pumper/tanker for the Fire Department.
- 11) Purchased a new \$100,000 playground for the Sonoraville Recreation Complex using SPLOST funds.
- 12) Improved Salacoa Creek Park by installing two new playgrounds, constructing a new entrance sign, widening the campground road to accommodate RVs, and creating a view shed protection ordinance thereby protecting the views from the park.
- 13) Began and completed the construction of a metal storage building behind the Fire Station Headquarters and an evidence storage building at the Drug Task Force facility.
- 14) Continued the process of updating the county's joint comprehensive master plan and service delivery strategy plan in accordance with state requirements.
- 15) Began and completed the state required update to the joint county/cities solid waste management plan.
- 16) Completed the impact fee study and the corresponding capital improvement element.
- 17) Began the preparation of a unified land development code.

FY 2006-07 ACCOMPLISHMENTS

- 18) Prepared a master plan for the Ft. Wayne Civil War Historic Site using SPLOST funds.
- 19) Began and implemented a comprehensive classification and compensation study for all county employees.
- 20) Updated the Building and Planning Department's fee schedule.
- 21) Issued 311 single family home building permits, 82 mobile home permits, 5 commercial permits, and 61 rezonings for calendar year 2006.
- 22) The Fire Department responded to 3,517 calls for calendar year 2006.
- 23) Hired Mactec Engineering to be the county's planning consultant and to advise the Planning & Zoning Commission, Board of Commissioners, and staff on planning, zoning, and land use issues.
- 24) Contracted with the Sonoraville High School Booster Club to operate the baseball concession stand at the Sonoraville Recreation Complex.
- 25) Hosted the International Bow Hunters Organization tournament at Salacoa Creek Park.
- 26) Approved an increase in landfill tonnage with Santek Environmental from 500 tons per day to 2,000 tons per day for the duration of the 20 year contract.
- 27) Contracted with Georgia Mental Health & Addictions, Inc. to provide mental health services to county citizens.
- 28) Received an award for excellence in financial reporting from the Government Finance Officers Association.
- 29) Upgraded the computer aided dispatch (CAD) system at the 911 Center.
- 30) Created a new Geographic Information System (GIS) office.
- 31) Continued the monthly employee recognition program.
- 32) Developed a county commission redistricting map and the General Assembly approved the new map during the 2007 session.
- 33) Completed the annual surplus auction and netted \$22,918.
- 34) Increased ambulance service hours by 8.5 hours per day.
- 35) Conducted a retreat with all commissioners to establish future county goals.
- 36) Assisted the cities with their SPLOST projects and concerns.

GORDON COUNTY HISTORY

When Hernando Desoto marched through what is now eastern Gordon County in 1540, he found a rich land teeming with life. Rangel, a chronicler of the Spanish expedition through the Southeast, said this land was “one of the best and most abundant provinces” that was found. “In the barbacoas (corncribs) and fields there was a great quantity of maize and beans”, said Elvas, another chronicler. It was a charming and fertile land, with good cultivated fields stretching along the rivers. Gordon County was then the heart of what was called the Coosa chiefdom, which controlled a territory stretching from Tennessee to Alabama and dominated the native politics of Northwest Georgia. Desoto’s expedition changed all that, however. A smallpox epidemic brought by the Europeans decimated the native population, wiping out approximately 90 percent of the inhabitants. The survivors migrated southwest to escape the plague and became the tribe known today as the Creek Indians, abandoning Northwest Georgia to the Cherokee Indians.

The Cherokee Indians originally occupied all lands that would become Gordon County. The Gordon County area was home to New Echota, capital of the Cherokee Nation from 1825 to 1835. New Echota was the birthplace of the written Cherokee language and newspaper, the Cherokee Phoenix. Even while Cherokees remained on their homeland, the Georgia General Assembly enacted legislation in December 1830 that provided for surveying the Cherokee Nation and dividing it into sections, districts, and land lots. Subsequently, the Georgia legislature identified this entire area as “Cherokee County” (even though it never functioned as a county). An act of the General Assembly on December 3, 1832 divided the Cherokee lands into ten new counties - Cass (later renamed Bartow), Cherokee, Cobb, Floyd, Forsyth, Gilmer, Lumpkin, Murray, Paulding, and Union. Cherokee lands were distributed to whites in a land lottery, but the Georgia legislature temporarily prohibited whites from taking possession of lots on which Cherokees still lived.

It was not until December 29, 1835 that Georgia had an official basis for claiming the unceded Cherokee lands that included the future location of Gordon County. In the Treaty of New Echota, a faction of the Cherokees agreed to give up all Cherokee claims to land in Georgia, Alabama, Tennessee, and North Carolina and move west in return for \$5,000,000. Though a majority of Cherokees opposed the treaty and refused to leave, the United States and Georgia governments considered it binding. In 1838, U.S. Army troops rounded up the last of the 15,000 Cherokees in Georgia and forced them to march west in what came to be known as the infamous “Trail of Tears.”

Gordon County was created on February 13, 1850 by an act of the Georgia General Assembly. Gordon County was formed from portions of Cass County (later renamed Bartow County) and Floyd County. Gordon County’s original 1850 boundaries were changed numerous times between 1852 and 1877 during which time the Georgia legislature transferred portions of Cass (later Bartow), Floyd, Murray, Pickens, and Walker counties to Gordon County while transferring land from Gordon to Floyd and Murray counties.

Georgia’s 94th county as well as the City of Gordon located in Wilkinson County, Georgia were named for William Washington Gordon (1796-1842), the first Georgian to graduate from West Point Military Academy, the founder and president of Georgia’s first railroad, the Central Railroad and Banking Company, later known as the Central of Georgia Railroad,

GORDON COUNTY HISTORY

and grandfather to Girl Scouts founder Juliette Gordon Lowe. A monument that commemorates William Washington Gordon is located on Wright Square in Savannah. The monument was designed by architects Henry Van Brunt and Frank M. Howe and was completed in 1883.

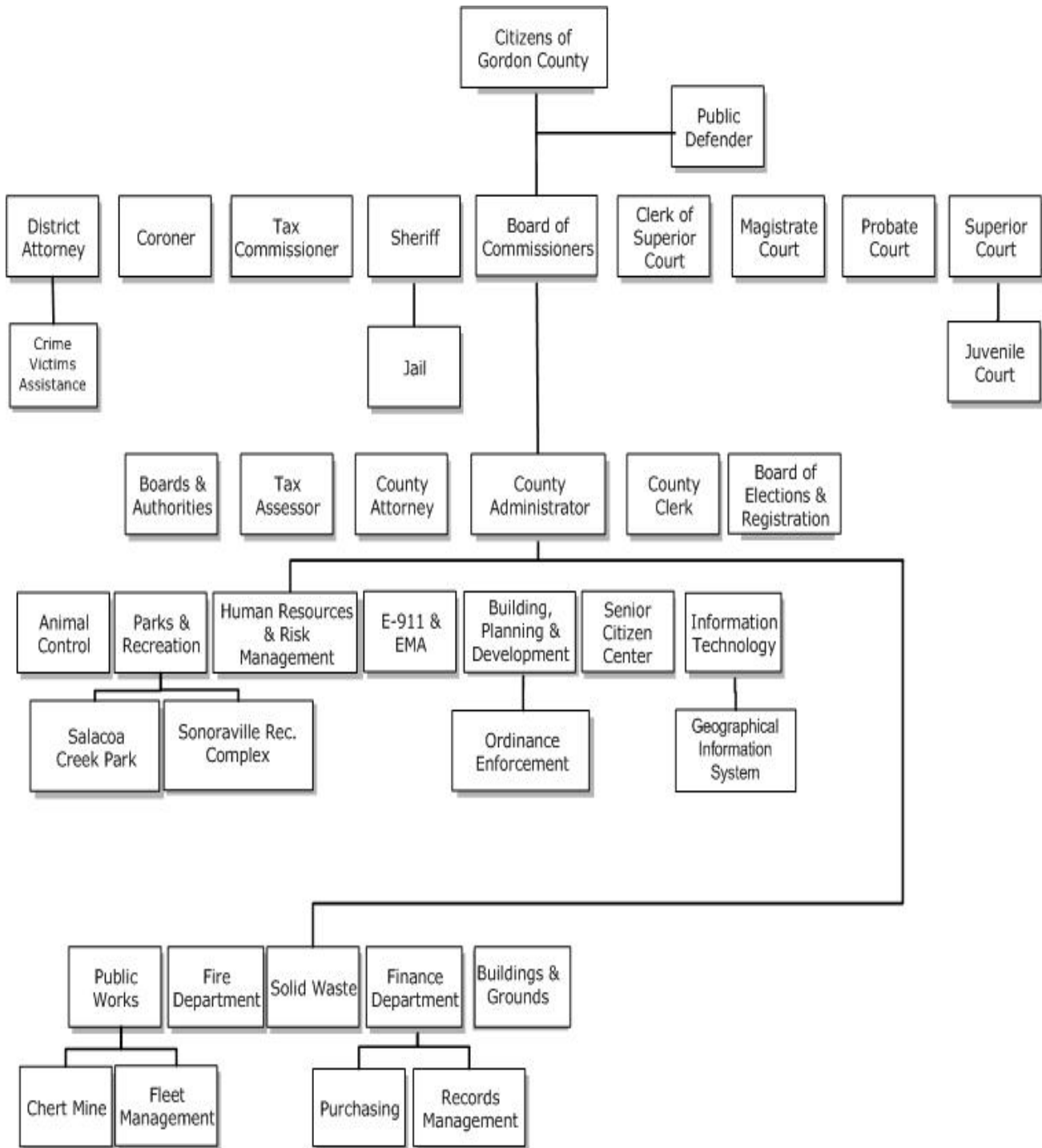
The act creating Gordon County provided that an election of county officers would be held on the first Monday in February 1851, after which the new justices of the inferior court would be authorized to select a site for the county seat, purchase land, and contract for construction of county buildings. In the late 1840s a settlement, known as Dawsonville (named for the owner of an early general store), developed along the Western & Atlantic Railroad that was located in the area that would become Gordon County. Dawsonville was renamed Calhoun following the death of U.S. Senator John C. Calhoun in 1850. Rather than designate the location of the county seat, Gordon County's inferior court called an election to allow the voters to choose between Calhoun as the county seat or a site more centrally located in the county. Voters chose Calhoun so the inferior court designated Calhoun as the county seat in 1851. The Georgia General Assembly incorporated Calhoun as a city on January 12, 1852.

Gordon County constructed its first courthouse in 1852. The two story brick courthouse was destroyed by a severe storm in 1888. A new two story brick courthouse with a clock tower was built in 1889 and it lasted until it was torn down in 1961. The present courthouse was built in 1961.



William Washington Gordon

GORDON COUNTY ORGANIZATION





FY 2007-08 BUDGET CALENDAR

March 5, 2007	Budget instructions sent to department directors, elected officials, and outside agencies.
March 23, 2007	All budget information loaded into MUNIS by this date by the department directors and elected officials. Outside agencies submit their budget information to the Finance Director.
March 26 - April 2, 2007	County Administrator and Finance Director meet with department directors, elected officials, and outside agencies to review and discuss their budget requests.
April 3 - May 11, 2007	County Administrator and Finance Director compile all budget requests and other budget information to prepare the proposed budget.
May 15, 2007	Proposed budget submitted to the Board of Commissioners (during commission meeting).
	Copy of proposed budget displayed in the County Clerk's Office and Library for public review.
	Copy of proposed budget sent to the Calhoun Times.
May 16 - May 31, 2007	Budget workshops with the Board of Commissioners and county staff to discuss the proposed budget.
May 26 & 30, June 2, 2007	Newspaper advertisement notifying the public that the proposed budget is available for review and the time and date of the budget public hearing.
June 5, 2007	Budget public hearing to obtain citizen comments (during commission meeting).
June 9, 13 & 16, 2007	Newspaper advertisement notifying the public that the proposed budget is available for review and the time and date of the adoption of the budget resolution.
June 19, 2007	Adoption of the budget resolution (during commission meeting).
July 1, 2007	FY 2007-08 budget in effect through June 30, 2008.



FY 2007-08 BUDGET RESOLUTION

WHEREAS, the county's fiscal year begins July 1 and ends June 30, and

WHEREAS, state law requires that each county operate under a balanced budget adopted by ordinance or resolution, and

WHEREAS, the annual budget can be amended during the fiscal year to adapt to changing governmental needs, and

WHEREAS, the county staff prepared a proposed balanced budget stating the anticipated revenues by source and expenditures by department for the proposed fiscal year, the current fiscal year, as well as the previous fiscal year, and

WHEREAS, the County Administrator submitted the proposed budget to the Board of County Commissioners on May 15, 2007, displayed a copy of the proposed budget in the County Clerk's Office for public review, and provided the Calhoun Times with a copy of the proposed budget, and

WHEREAS, county staff notified the public, through a newspaper advertisement, that the proposed budget is available for review in the County Clerk's Office and the time and day of the budget public hearing, and

WHEREAS, the Board of County Commissioners conducted a public hearing on June 5, 2007 to discuss the proposed budget, and

WHEREAS, county staff notified the public, through a newspaper advertisement, of the adoption of the budget resolution, and

WHEREAS, the Board of County Commissioners adopted the budget resolution on June 19, 2007 as follows:

General Fund Expenditures	\$ 27,727,977
Special Revenue Fund Expenditures	5,332,371
Enterprise Fund Expenditures	3,205,385
Capital Project Fund Expenditures	27,408,185
Less Interfund Transfers	(5,022,429)
Total Annual Budget	<u>\$ 58,651,489</u>

THEREFORE, BE IT RESOLVED, that the Gordon County Board of Commissioners hereby adopts the FY 2007-08 budget as provided herein.

So Resolved this _____ day of _____, 2007.

FY 2007-08 BUDGET RESOLUTION

GORDON COUNTY BOARD OF COMMISSIONERS

Alvin N. Long, Chairman

Judy W. Bailey, Vice Chairman

Phil Garner, Commissioner

Dick Gordon, Commissioner

Becky Hood, Commissioner



Gordon County Board of Commissioners

Board of Commissioners

Alvin Long, Chairman
Judy W. Bailey, Vice Chairman
Richard Gordon, Commissioner
Becky Hood, Commissioner
Phil Garner, Commissioner

Randall G. Dowling, Administrator
rdowling@gordoncounty.org

Annette Berry, County Clerk
aberry@gordoncounty.org

TO: Board of County Commissioners

SUBJECT: Proposed FY 2007-08 Annual Budget

DATE: May 15, 2007

Presented herewith in accordance with section 36-81-(1-6) of the Official Code of Georgia Annotated, is the proposed FY 2007-08 annual budget. This budget represents the proposed plan for providing needed county services for the upcoming fiscal year. The budget contains the collective input from all county department directors, elected officials, and outside agencies.

Gordon County has embarked on many planning studies recently to better prepare the county for the residential, commercial, and industrial growth that will soon arrive. County staff and consultants are in the process of updating the existing joint 20 year comprehensive master plan, transportation master plan, parks & recreation master plan, joint solid waste management plan, and the service delivery strategy plan. In addition, new plans are being prepared including a unified land development code, the Ft. Wayne Civil War Historic Site master plan, and a courthouse renovation master plan. As a product of this comprehensive planning effort, the Board of Commissioners has engaged the consulting firm of Mactec Engineering to advise the Board of Commissioners, the Planning and Zoning Commission, and county staff on planning, zoning, and land-use issues. Lastly, as part of this budget document is a five year capital improvement program detailing major items needed by each department in the next five years. Proper planning will pay dividends to the county in the long run.

Gordon County continues to grow on the northwest fringe of the metro Atlanta area and will continue to experience major growth pains and expenses that come with residential, commercial, and industrial growth.

This budget addresses those growth pains and includes expenses that are necessary to manage the county's growth properly including the following:

- Completion of the state-mandated joint comprehensive master plan update and service delivery strategy plan update - \$15,000.
- Completion of the unified land development code - \$60,000.

BUDGET MESSAGE

NECESSARY EXPENSES FOR FY 2007-08 (continued)

- Conduct an annual Board retreat to plan for and establish future county goals - \$5,000.
- Update the county code book - \$3,000.
- Fund one full-time Deputy in the Sheriff's Department for an entire year that was approved during the previous fiscal year - \$57,499 (salary and benefits).
- Addition of 13 new full-time courthouse security positions as recommended by the Sheriff's Department and required by the Superior Court judges to begin January 2008 - \$375,650 (salary and benefits).
- Purchase of new courthouse security equipment - \$205,598.
- New annual debt payment for the construction of the new Sheriff's administration building and the cost to furnish and equip the new judicial complex - \$309,265 (principal and interest for one-half year of a 15 year debt).
- Increase in consulting expenses for Mactec Engineering due to a higher workload of rezoning cases - \$48,000.
- Purchase of a replacement commercial riding lawnmower - \$7,000 and a new utility vehicle with trailer - \$7,000 for Salacoa Creek Park.
- Repainting the interior of the Sonoraville Community Center - \$10,000.
- Purchase of a "goat" machine for cleaning the parking lots - \$7,000 and a top dresser machine for spreading dirt on the ball fields - \$8,000 for the Sonoraville Recreation Complex.
- Installation of a custom canopy netting to cover the baseball concession area and walkways for safety for the Sonoraville Recreation Complex - \$17,000.
- Fund 15 new full-time firefighters for the new Resaca fire station for the entire year rather than a partial year - \$772,000 (salary, overtime, and benefits).
- Participate in the state-wide communications system project for law enforcement and public safety - \$6,000.
- Purchase of replacement console furniture for the 911 Center - \$58,000.
- Begin the construction of the new judicial complex using SPLOST - 2005 funds - \$15,000,000.

BUDGET MESSAGE

NECESSARY EXPENSES FOR FY 2007-08 (continued)

- Begin repairs to the courthouse using SPLOST – 2005 funds - \$1,000,000.
- Acquire right-of-way for the County Line Road over Pole Cat Creek bridge replacement project using SPLOST – 2005 funds - \$80,000. The Georgia Department of Transportation will fund the construction cost of this project.
- Complete the Pinhook Road bridge replacement project using SPLOST-2005 funds and GDOT funds - \$350,000.
- Acquire right-of-way for the McDaniel Station Road/SR 53 intersection improvement project using SPLOST – 2005 funds - \$400,000. The Georgia Department of Transportation will fund the construction cost of this project.

There are issues that county staff would have liked to address in this budget but was not able due to financial constraints including the following:

- Establishment of a Community Development Department with several planning professionals to help guide the county's residential, commercial, and industrial growth in conjunction with the county's consultant, Mactec. Estimated annual cost - \$200,000.

The FY 2007-08 proposed budget received significant help that wasn't available in previous years including the following:

- Since the Board approved a tonnage increase from 500 tons per day to 2,000 tons per day for Santek Environmental of Georgia, the private company managing the county's Redbone Ridges Landfill, the county will realize about \$650,000 in host fees and about \$800,000 in closure/post closure fees during FY 2007-08. The \$650,000 in host fees will be transferred from the Solid Waste Management Fund to the General Fund for general government operations and the \$800,000 in closure/post closure fees will remain in the Solid Waste Management Fund.
- Another transfer from the Solid Waste Management Fund in the amount of \$635,253 will be made to the SPLOST-2005 Fund to help pay for the construction of the new judicial complex.
- Since the Multi-Facility Complex debt was retired during the previous fiscal year using old Landfill SPLOST funds, that debt is not reoccurring during FY 2007-08, thus avoiding \$673,360 in expenses.

The transfers from the Solid Waste Management Fund and the retirement of Multi-Facility Complex debt greatly helped to avoid a millage rate increase for FY 2007-08.

BUDGET MESSAGE

There are other costs that Gordon County must bear to retain and attract qualified employees to provide public services the citizens are demanding including:

- Grant a 3% cost-of-living allowance (COLA) for all part-time and full-time employees. The 3% COLA is simply to keep all employees' salary level at the same pace with inflation and does not represent a merit or performance increase. The budgeted amount for the 3% COLA for FY 2007-08 is \$337,144. The increase in inflation for 2006 as measured by the Consumer Price Index was 3.2%.
- Fund a projected 10% increase in employee health insurance costs – a \$415,731 increase. For FY 2007-08, health insurance expenses for all employees are budgeted at \$4,573,041 with no changes in the plan. In addition, all county employees will be charged a 20% increase for their health insurance benefits from \$9.54 to \$11.50 per pay period for single coverage and from \$49.16 to \$59.00 per pay period for family coverage. For FY 2007-08, the employee share of the health insurance cost totals \$376,740. Therefore, a total of \$4,949,781 is available for health insurance expenses.
- Implement the recently completed classification and compensation study over a two year time frame - \$286,656 for the first year. Below is a listing of each department and the number of employees that were affected by the study:

Board of County Commissioners – 0
County Attorney – 1
County Clerk – 1
Human Resources – 0
Probate Court – 0
Juvenile Court – 4
Superior Court – 0
Magistrate Court – 1
Clerk of Superior Court – 2
District Attorney – 2
Finance Department – 1
GIS – 0
Information Technology Dept. – 2
County Administrator – 1
Board of Elections & Voter Registration – 2
Tax Commissioner – 2
Tax Assessor – 3
Extension Service – 1
Coroner – 0
Buildings & Grounds Dept. – 1
Sheriff's Department – 19
County Jail – 26
Emergency Management – 2

BUDGET MESSAGE

COUNTY EMPLOYEES AFFECTED BY THE CLASSIFICATION AND COMPENSATION STUDY (continued)

Building and Planning Dept. – 1
Animal Control – 3
Ordinance Enforcement – 0
Public Works Dept. – 5
Fleet Management – 0
Senior Citizens – 0
Salacoa Creek Park – 0
Parks & Recreation – 4
Crime Victims Assistance – 2
Fire Department – 5
911 Fund – 13
Chert Fund – 0
Total Employees Affected – 104 or about 32% of all employees.

However, there are other costs that Gordon County must pay for due to special circumstances such as:

- The Jerry Jones capital felony murder sentencing trial that is scheduled to be conducted during this fiscal year at an estimated cost of \$248,350.

To keep the cost of the proposed budget down and to balance the budget without a millage rate increase, the county administrator has already reduced the proposed budget by \$4,470,480 by making the following cuts:

Juvenile Court (405)

New part-time clerk position was eliminated - \$13,435, requested salary adjustments for two employees above the COLA and salary survey were eliminated - \$6,475, travel was reduced \$500 to last year's level, travel for CASA was reduced \$145 to last year's level, and education and training was reduced \$1,500 to last year's level.

Superior Court (406)

Contract labor was reduced \$600 to last year's level and small equipment was reduced \$2,500.

Magistrate Court (407)

Requested salary adjustments for three employees above the COLA and salary survey were eliminated - \$17,066.

Clerk of Superior Court (408)

Two new part-time clerk positions were eliminated - \$22,392.

BUDGET MESSAGE

COUNTY ADMINISTRATOR'S CUTS (continued)

District Attorney (409)

New full-time Assistant District Attorney position to be shared with Bartow County was eliminated - \$31,732.

Finance Department (410)

Small equipment (new shredder) was reduced \$4,000.

Information Technology Department (411)

Travel was reduced \$500, education and training was reduced \$2,500, licenses were reduced \$7,500, and operating supplies were reduced \$500.

Tax Assessor (416)

Temporary employee expenses were eliminated - \$2,000, two new full-time appraiser positions were eliminated - \$103,775, consulting was reduced \$8,000, travel was reduced \$4,500 to last year's level, education and training was reduced \$2,800 to last year's level, and small equipment was reduced \$10,850.

Coroner (418)

Requested salary adjustment was eliminated - \$8,612, ambulance expenses were reduced \$2,200 to last year's level, operational supplies were reduced \$1,000 to last year's level, books were reduced \$105 to last year's level, and other supplies were reduced \$310 to last year's level.

Sheriff's Department (420)

Four of the five new full-time Deputy positions (three patrolmen and one investigator) were eliminated - \$231,782, \$20,000 was added to repair and maintenance of vehicles expenses, a thermal imaging system was eliminated - \$14,000, and 28 new patrol cars on a four year lease purchase were eliminated - \$190,000.

County Jail (421)

Five new full-time Jailer positions (four jailers and one bond administrator) were eliminated - \$276,560, 13 new full-time courthouse security positions were delayed from July 1, 2007 to January 1, 2008, a reduction of \$386,179, and small equipment (miscellaneous) was reduced \$4,000.

The new annual debt payment for the construction of the new Sheriff's administration building and the cost to furnish and equip the new county judicial complex was structured so that the first year's debt payment would begin in January 2008 instead of July 2007, a savings of \$309,273.

Emergency Management (423)

New full-time position was eliminated - \$61,630, office supplies were reduced \$3,650, small equipment was reduced \$3,000, a new vehicle for the new position was eliminated - \$30,000, and EOC software was eliminated - \$55,000.

BUDGET MESSAGE

COUNTY ADMINISTRATOR'S CUTS (continued)

Building & Planning Department (425)

Small equipment (hand held computers for field work) was reduced \$8,000.

Public Works Department (431)

Three full-time existing vacant positions were eliminated - \$126,723 (salary and benefits), small equipment (concrete saw) was reduced \$7,000, and an asphalt milling machine was eliminated - \$260,000.

Public Defenders Office (436)

Small equipment expenses were reduced \$3,000.

Historic Preservation Commission (437)

Consulting expenses to prepare design guidelines for historic districts were eliminated - \$20,000 and contract labor expenses to prepare a historic site survey were eliminated - \$3,000.

Senior Citizens Center (440)

New custodial services expenses were eliminated - \$15,000.

Salacoa Creek Park (452)

One new full-time seasonal groundskeeper position and one new full-time seasonal concession stand worker position were eliminated - \$8,320.

Parks & Recreation Department (454)

New full-time Maintenance Supervisor position was eliminated - \$54,738 and lawn care mulching and pruning expenses were eliminated - \$10,000.

Geographic Information System Office (458)

New full-time position was eliminated - \$61,141.

Big Brothers/Big Sisters (7636-572008)

The requested supplement was reduced \$1,000 to last year's level.

George Chambers Resource Center (7636-572025)

The requested supplement was reduced \$5,000 to last year's level.

Fire Fund (207)

EMS Coordinator incentive pay, Fire Marshall incentive pay, new full-time Fire Inspector position, Haz-Mat team incentive pay, Driver/Operator incentive pay, raising three existing personnel to rank of Battalion Chief, and Haz-Mat overtime pay were eliminated - \$148,200, installation of up to 23 new fire hydrants was eliminated - \$100,000, and installation of asphalt behind the Fire Station Headquarters was eliminated - \$12,000.

BUDGET MESSAGE

COUNTY ADMINISTRATOR'S CUTS (continued)

Fire Fund (207)

Ten new vehicles were eliminated (one pumper tanker - \$224,845, four rescue vehicles - \$340,000, two 2,000 gallon tankers - \$340,000, one fire prevention vehicle - \$23,000, one expedition vehicle - \$30,000, one aerial vehicle - \$600,000) for a total of \$1,557,845.

911 Center (215)

Additional Computer Aided Dispatch (CAD) system at the additional console was eliminated - \$33,000 and additional console furniture for the future dispatcher position was reduced \$10,500.

Group Health Insurance Expenses

Group health insurance expenses were reduced from a 15% increase to a 10% increase from the previous fiscal year in all departments due to recent information received from the county's health insurance carrier (a reduction of \$205,442). The 5% reduction had the following effect:

GENERAL FUND

Board of County Commissioners (400) - \$810.
County Attorney (401) - \$810.
County Clerk (402) - \$810.
Human Resources (403) - \$1,620.
Probate Court (404) - \$3,575
Juvenile Court (405) - \$4,385.
Magistrate Court (407) - \$4,860.
Clerk of Superior Court (408) - \$6,815.
District Attorney (409) - \$3,575.
Finance Dept. (410) - \$3,434.
Information Technology Department (411) - \$1,620.
County Administrator (413) - \$810.
Board of Elections & Voter Registration (414) - \$1,145.
Tax Commissioner (415) - \$9,914.
Tax Assessor (416) - \$5,864.
Extension Service (417) - \$810.
Coroner (418) - \$335.
Buildings & Grounds Dept. (419) - \$3,240.
Sheriff's Department (420) - \$34,460.
County Jail (421) - \$24,881.
Emergency Management (423) - \$1,620
Building and Planning Dept. (425) - \$2,765.
Animal Control (428) - \$2,289.
Ordinance Enforcement (429) - \$810.
Public Works Dept. (431) - \$23,648.
Fleet Management (435) - \$4,719.

BUDGET MESSAGE

COUNTY ADMINISTRATOR'S CUTS (continued)

GENERAL FUND

Senior Citizens Center (440) - \$335.
Salacoa Creek Park (452) - \$810.
Parks & Recreation Dept. (454) - \$6,339.
Geographic Information System Office (458) - \$335.

SPECIAL REVENUE FUNDS

Crime Victims Assistance Fund (203) - \$1,620.
Fire Fund (207) - \$29,934.
911 Fund (215) - \$14,016.

ENTERPRISE FUNDS

Chert Fund (501) - \$2,430.

CONCLUSION

The FY 2007-08 proposed budget is balanced whereby revenues are equal to expenditures without a millage rate increase. The 2007 millage rate will remain the same as the previous fiscal year at 10.67 mills. Many requested items that were needed were eliminated to balance the budget but those items will be addressed in subsequent year's budgets. The total all fund proposed budget for FY 2007-08 is \$58,322,230 and is detailed by fund as follows:

GENERAL FUND - \$27,398,718, an increase of 3.6% from the previous fiscal year.

SPECIAL REVENUE FUNDS

Supplemental Juvenile Services Fund - \$18,320, no change from the previous fiscal year.
Drug Abuse Treatment & Education Fund - \$60,125, no change from the previous fiscal year.
Crime Victims Assistance Fund - \$115,504, an increase of 9.24% from the previous fiscal year.
Fire Fund - \$3,322,551, a decrease of 7.37% from the previous fiscal year.
Jail Maintenance & Construction Fund - \$151,500, a decrease of 8.73% from the previous fiscal year.
Condemnation Fund - \$3,000, no change from the previous fiscal year.
E-911 Fund - \$1,626,371, an increase of 9.33% from the previous fiscal year.
Hotel/Motel Tax Fund - \$35,000, no change from the previous fiscal year.

ENTERPRISE FUNDS

Chert Fund - \$374,723, an increase of 4.84% from the previous fiscal year.
Solid Waste Management Fund - \$2,501,403, an increase of 107.05% from the previous fiscal year.

BUDGET MESSAGE

CAPITAL PROJECT FUNDS

SPLOST – Landfill Project Fund - \$0.

SPLOST – Recreation Projects Fund - \$2,355,802, a decrease of 24.38% from the previous fiscal year.

SPLOST – Road Projects Fund - \$1,720,000, a decrease of 65.74% from the previous fiscal year.

SPLOST – 2005 Projects Fund - \$23,332,383, an increase of 171.82% from the previous fiscal year.

INTERFUND TRANSFERS

Interfund transfers total \$4,693,170. These transfers include \$713,417 from SPLOST-2005 Projects Fund to the General Fund, \$650,000 from the Solid Waste Management Fund to the General Fund, \$151,400 from the Jail Maintenance & Construction Fund to the General Fund, \$834,549 from the General Fund to the E-911 Fund, \$1,708,551 from the General Fund to the Fire Fund, and \$635,253 from the Solid Waste Management Fund to the SPLOST – 2005 Projects Fund.

Looking forward to the FY 2008-09 budget process, county staff is already projecting another tough year including the following:

- Funding the 13 courthouse security positions an entire year rather than half a year that was included in FY 2007-08 – approximately \$760,000.
- Funding the new Sheriff's Administration Offices debt an entire year rather than a portion of a year that was included in FY 2007-08 – approximately \$800,000.
- Funding the second year of the classification and compensation study and a COLA – approximately \$500,000.
- Funding the operations of the new judicial complex for one half of the fiscal year beginning January 2009 – dollar amount unknown.
- Funding for 28 new patrol cars for the Sheriff's Department on a four year lease purchase – approximately \$200,000.
- Funding the customary increases in employee health insurance cost – approximately \$400,000.

The preceding information is intended to provide the Board of Commissioners with specific information regarding what was cut from the proposed budget and only a general overview of the most significant changes from the previous fiscal year. Additional information will be presented during the budget workshops.

Respectfully submitted,

Randall Dowling, County Administrator



Gordon County
Board of Commissioners

Board of Commissioners

Alvin Long, Chairman
Judy W. Bailey, Vice Chairman
Richard Gordon, Commissioner
Becky Hood, Commissioner
Phil Garner, Commissioner

Randall G. Dowling, Administrator
rdowling@gordoncounty.org

Annette Berry, County Clerk
aberry@gordoncounty.org

TO: Board of County Commissioners

SUBJECT: FY 2007-08 Proposed Budget Public Hearing

DATE: June 5, 2007

The Board of County Commissioners held the state required budget public hearing on Tuesday, June 5, 2007 during the regular commission meeting to review the proposed FY 2007-08 budget. During that public hearing, a few comments were made.

Several changes to the proposed budget have been made by the Board as outlined below:

- 1) The Board, during the May 15, 2007 commission work session, approved to reduce the 13 new full-time courthouse security positions to 5 positions, a reduction of \$229,146.

The \$229,146 amount was transferred from the County Jail budget (421) to the Non-Departmental budget (100100) to use as a contingency fund.

- 2) The Board agreed to restore \$23,000 in previous cuts to the Historic Preservation Commission to be used for consulting expenses to prepare design guidelines for historic districts (\$20,000) and contract labor expenses to prepare a historic survey (\$3,000).
- 3) The Board agreed to hire a private company to perform a county-wide reevaluation of all residential, commercial, and industrial property to ensure that all real property in the county is properly assessed. Funding for this project is budgeted at \$200,000 in the Tax Assessor's Office (416) and will come from the Solid Waste Management Fund.
- 4) The Board agreed to create a new position called, Community Development Director, to assist the county staff with land use issues. Funding for this newly created position is budgeted at \$100,000 in the Building and Planning Department (425) which includes salary, benefits, office equipment, seminars, etc. and will come from the Solid Waste Management Fund.

FY 2007-08 Proposed Budget Public Hearing Results

- 5) The Board agreed to fund the Sheriff's Department Explorer Program (420) at an annual cost of \$2,000. Funding for this program will come from the Solid Waste Management Fund.
- 6) The Board agreed to restore \$600 in a previous cut in Superior Court (406) for contract labor. Funding for this item will come from the Solid Waste Management Fund.
- 7) The Board agreed to restore \$3,659 in a previous cut in Juvenile Court (405) for a salary increase for the CASA administrator. Funding for this item will come from the Solid Waste Management Fund.

Total amount added to the budget is \$329,259.



GENERAL FUND

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds.

The General Fund is supported by revenues derived from Taxes, licenses, permits, charges for services, fines, investments, And other sources. Services funded by the General Fund include general government, law enforcement and courts, and health and human services.

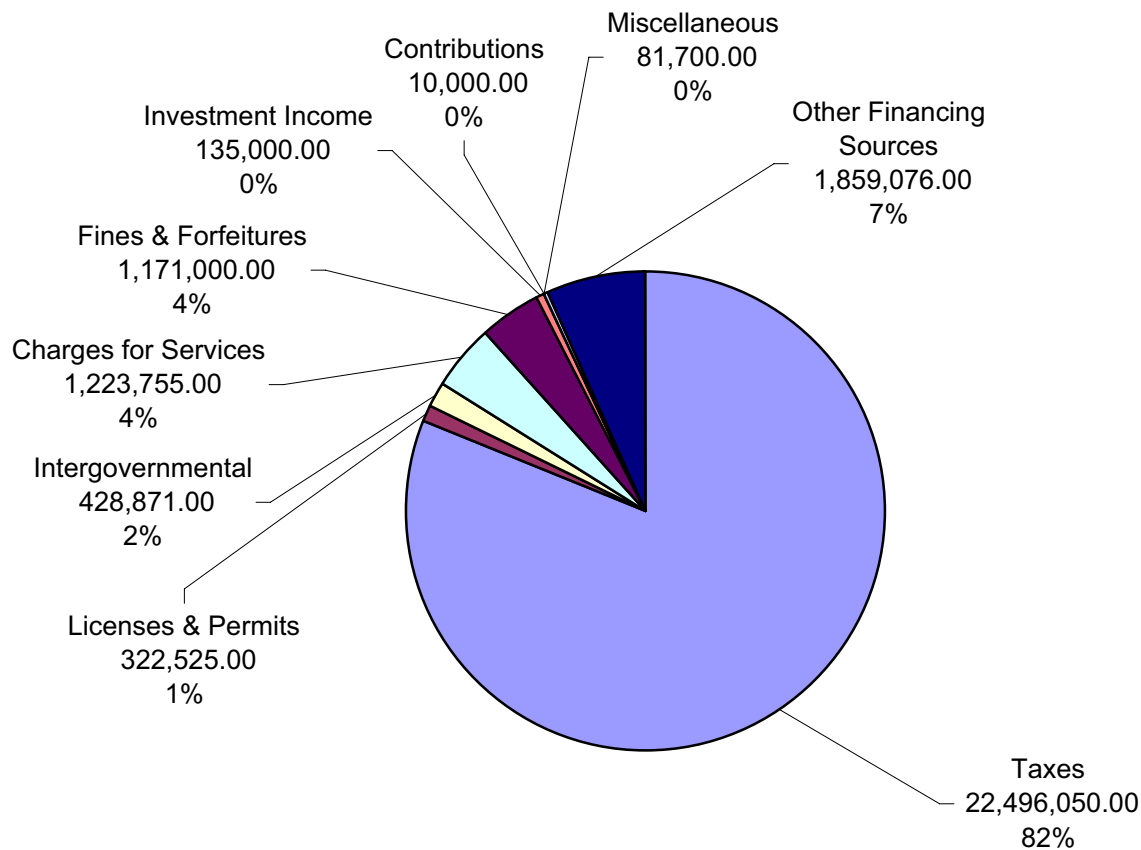
GENERAL FUND REVENUES

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SUMMARY OF REVENUES

Page Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
22	Taxes	17,498,131.17	21,377,046.00	22,496,050.00	22,496,050.00	5.23%
22	Licenses & Permits	304,405.64	327,525.00	322,525.00	322,525.00	-1.53%
22	Intergovernmental	1,687,907.04	803,351.00	428,871.00	428,871.00	-46.61%
23	Charges for Services	1,393,442.56	1,267,750.00	1,223,755.00	1,223,755.00	-3.47%
24	Fines & Forfeitures	1,227,668.59	1,135,000.00	1,171,000.00	1,171,000.00	3.17%
24	Investment Income	216,453.92	80,000.00	135,000.00	135,000.00	68.75%
24	Contributions	39,197.00	10,000.00	10,000.00	10,000.00	0.00%
24	Miscellaneous	83,071.57	94,700.00	81,700.00	81,700.00	-13.73%
24	Other Financing Sources	1,029,520.22	905,850.00	1,529,817.00	1,859,076.00	105.23%
25	Use of Reserves	-	446,619.00	-	-	-100.00%
TOTAL GF REVENUES		23,479,797.71	26,447,841.00	27,398,718.00	27,727,977.00	4.84%

FY 2007-08 Approved Budget



GENERAL FUND REVENUES

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TAXES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 311100	REAL PROPERTY-CURRENT YEAR	8,094,180.94	12,888,096.00	13,500,000.00	13,371,608.00	13,371,608.00
100 311120	TIMBER	6,263.56	7,000.00	7,000.00	7,000.00	7,000.00
100 311200	REAL PROPERTY-PRIOR YEAR	366,333.45	200,000.00	275,000.00	275,000.00	275,000.00
100 311310	MOTOR VEHICLE	1,102,476.44	925,000.00	1,200,000.00	1,200,000.00	1,200,000.00
100 311320	MOBILE HOME	45,357.08	32,000.00	40,000.00	40,000.00	40,000.00
100 311340	INTANGIBLE	323,410.11	230,000.00	270,000.00	270,000.00	270,000.00
100 311391	RAILROAD EQUIP ADVALOREM TAX	11,401.07	7,450.00	15,000.00	15,000.00	15,000.00
100 311392	HEAVY EQUIPMENT TAX	116.92	-	100.00	100.00	100.00
100 311420	MOBILE HOMES- PRIOR YEAR	12,005.58	7,500.00	10,000.00	10,000.00	10,000.00
100 311500	PROPERTY NOT ON DIGEST	114,182.08	35,000.00	78,000.00	78,000.00	78,000.00
100 311600	R/E TRANSFER	90,833.04	75,000.00	80,000.00	80,000.00	80,000.00
100 311750	FRANCHISE-CABLE TV	160,791.86	145,000.00	165,000.00	165,000.00	165,000.00
100 313101	LOST	6,588,344.92	6,400,000.00	6,600,000.00	6,499,342.00	6,499,342.00
100 314200	ALCOHOLIC BEVERAGE EXCISE	220,124.45	210,000.00	215,000.00	215,000.00	215,000.00
100 316300	FINANCIAL INSTITUTIONS	128,037.00	65,000.00	70,000.00	70,000.00	70,000.00
100 319110	INTEREST/PENALTY/FIFA	234,272.67	150,000.00	200,000.00	200,000.00	200,000.00
TOTAL TAXES		17,498,131.17	21,377,046.00	22,725,100.00	22,496,050.00	22,496,050.00

LICENSES & PERMITS

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 321110	LICENSES-BEER/WINE	31,000.00	36,000.00	36,000.00	36,000.00	36,000.00
100 321111	APPLICATION FEES-BEER/WINE	1,300.00	1,500.00	1,500.00	1,500.00	1,500.00
100 321701	LICENSES-JUNK,SCRAP,SALVAGE	25.00	25.00	25.00	25.00	25.00
100 322110	BUILDING PERMITS	(255.00)	-	-	-	-
100 322110	INSPECTION FEES	257,687.14	275,000.00	275,000.00	275,000.00	275,000.00
100 322931	LAND DISTURBING PERMITS	14,648.50	15,000.00	10,000.00	10,000.00	10,000.00
TOTAL LICENSES & PERMITS		304,405.64	327,525.00	322,525.00	322,525.00	322,525.00

INTERGOVERNMENTAL

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 331111	NATIONAL FOREST SERV LAW ENF	4,015.75	3,900.00	3,900.00	3,900.00	3,900.00
100 331351	LAW ENFORCEMENT EQUIP GRANT	14,469.43	-	-	-	-
100 333000	FED GOV-PMT IN LIEU TAXES	87,675.57	75,000.00	75,000.00	75,000.00	75,000.00
100 334113	SECTION 5311 GRANT	30,808.00	60,000.00	60,000.00	60,000.00	60,000.00
100 334114	GEMA PERFORMANCE PART	3,971.00	-	-	-	-
100 334117	CASA	16,538.24	15,000.00	16,000.00	16,000.00	16,000.00
100 334119	STATE JUDGES GRANT-JUVENILE CT	34,340.00	34,000.00	34,000.00	34,000.00	34,000.00
100 334123	GEMA	-	-	3,971.00	3,971.00	3,971.00
100 334310	GEMA ODP GRANT PHASE 2	96,143.81	-	-	-	-
100 334310	ODP TRAILER GRANT	12,539.01	-	-	-	-
100 334310	ODP PH 1 2004	401,937.78	-	-	-	-
100 334310	CJCC GRANT SHERIFF DEPT	14,726.00	-	-	-	-
100 334310	FY 2005 ODP GRANT	-	233,170.00	-	-	-
100 334316	HAZARD MITIGATION PROJ #198	1,625.00	-	-	-	-
100 334322	GA DOT- LARP	271,188.55	382,281.00	236,000.00	236,000.00	236,000.00
100 335100	HOMEOWNER TAX RELIEF GRANT	697,928.90	-	-	-	-
TOTAL INTERGOVERNMENTAL		1,687,907.04	803,351.00	428,871.00	428,871.00	428,871.00

GENERAL FUND REVENUES

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CHARGES FOR SERVICES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 341100	COURT COSTS,FEES, AND CHARGES	86,195.96	108,000.00	90,000.00	90,000.00	90,000.00
100 341121	PRE-TRIAL DIVERSION FEES	5,900.00	3,000.00	5,000.00	5,000.00	5,000.00
100 341200	RECORDING FEES	183,778.52	175,000.00	180,000.00	180,000.00	180,000.00
100 341310	ZONING & VARIANCE FEES	15,705.00	16,000.00	16,000.00	16,000.00	16,000.00
100 341335	PLAT REVIEW FEES	2,250.00	2,000.00	5,000.00	5,000.00	5,000.00
100 341390	OTHER	13,756.38	5,000.00	10,000.00	10,000.00	10,000.00
100 341391	GORDON HOSPITAL-AMBULANCE	-	20,000.00	-	-	-
100 341392	GORDON COUNTY SCHOOLS	130,750.00	65,750.00	65,750.00	65,750.00	65,750.00
100 341400	PRINTING & DUPLICATING SERV	10,027.56	11,000.00	11,000.00	11,000.00	11,000.00
100 341910	ELECTION QUALIFYING FEES	513.00	-	-	-	-
100 341911	ELECTIONS-CITIES REIMBURSEMENT	-	-	4,905.00	4,905.00	4,905.00
100 341940	COMMISSIONS ON TAX COLLECTIONS	461,916.08	410,000.00	450,000.00	450,000.00	450,000.00
100 341943	SOC SEC INCENTIVE PMTS-JAIL	2,000.00	750.00	3,500.00	3,500.00	3,500.00
100 341950	RESTITUTION	641.89	1,000.00	2,000.00	2,000.00	2,000.00
100 342120	ACCIDENT REPORTS-SHERIFF	251.00	100.00	250.00	250.00	250.00
100 342121	INCIDENT REPORTS-SHERIFF	137.00	50.00	100.00	100.00	100.00
100 342122	SERVING LEGAL PAPERS,ETC-SHER	5,959.00	5,500.00	6,000.00	6,000.00	6,000.00
100 342123	TRANSPORT/EXTRADITION-SHERIFF	253.00	500.00	1,000.00	1,000.00	1,000.00
100 342125	CRIMINAL HISTORIES-SHERIFF	8,815.00	6,700.00	7,000.00	7,000.00	7,000.00
100 342126	SEX OFFENDER	-	-	100.00	100.00	100.00
100 342331	INMATE HOUSING FEES-STATE	189,315.00	75,000.00	75,000.00	75,000.00	75,000.00
100 342332	INMATE HOUSING FEE-LOCAL	68,315.00	80,000.00	75,000.00	75,000.00	75,000.00
100 343100	STREET REPAIRS	2,820.54	2,500.00	2,500.00	2,500.00	2,500.00
100 343101	PAVING SERVICE FEES	27,378.95	25,000.00	-	-	-
100 343901	SALE OF PIPE,LUMBER,ETC	8,731.52	15,000.00	10,000.00	10,000.00	10,000.00
100 343903	SALE OF SCRAP STEEL	1,940.10	1,000.00	1,500.00	1,500.00	1,500.00
100 345500	ANIMAL CONTROL FEES	6,651.04	8,250.00	6,000.00	6,000.00	6,000.00
100 345501	LIVESTOCK TRAILER FEES	100.00	-	-	-	-
100 345800	CHILD SUPPORT FEES	9,969.00	8,500.00	9,000.00	9,000.00	9,000.00
100 347201	CAMPING FEES-SALACOA	8,597.00	6,000.00	7,000.00	7,000.00	7,000.00
100 347202	FISHING FEES-SALACOA	5,724.00	4,000.00	4,000.00	4,000.00	4,000.00
100 347203	SWIMMING FEES - SALACOA	5,500.68	2,500.00	3,000.00	3,000.00	3,000.00
100 347204	BOAT RENTAL - SALACOA	971.98	500.00	500.00	500.00	500.00
100 347205	CONCESSIONS - SALACOA	1,487.09	1,500.00	1,500.00	1,500.00	1,500.00
100 347401	GATE FEES	13,705.61	15,000.00	15,000.00	15,000.00	15,000.00
100 347600	PROGRAM FEES	65,806.88	105,000.00	105,000.00	105,000.00	105,000.00
100 347601	PROGRAM FEES- SALACOA	947.00	600.00	600.00	600.00	600.00
100 347901	CONCESSIONS REVENUE	32,116.84	45,000.00	30,000.00	30,000.00	30,000.00
100 347902	PICTURES	2,179.50	5,000.00	3,500.00	3,500.00	3,500.00
100 347904	ADV REV-REC PROMO SIGNS	3,100.00	2,000.00	2,000.00	2,000.00	2,000.00
100 347905	COMMUNITY ROOM RENTAL	9,055.44	35,000.00	15,000.00	15,000.00	15,000.00
100 349300	BAD CHECK FEES	180.00	50.00	50.00	50.00	50.00
TOTAL CHARGES FOR SERVICES		1,393,442.56	1,267,750.00	1,223,755.00	1,223,755.00	1,223,755.00

GENERAL FUND REVENUES

100

FINES AND FORFEITURES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 351110	SUPERIOR	253,084.03	275,000.00	250,000.00	250,000.00	250,000.00
100 351130	MAGISTRATE	171,847.15	190,000.00	175,000.00	175,000.00	175,000.00
100 351150	JUVENILE	9,967.30	8,500.00	6,000.00	6,000.00	6,000.00
100 351170	PROBATE COURT	786,188.11	660,000.00	725,000.00	725,000.00	725,000.00
100 352100	BOND	6,582.00	1,500.00	15,000.00	15,000.00	15,000.00
TOTAL FINES AND FORFEITURES		1,227,668.59	1,135,000.00	1,171,000.00	1,171,000.00	1,171,000.00

INVESTMENT INCOME

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 361000	INTEREST REVENUES	216,453.92	80,000.00	135,000.00	135,000.00	135,000.00
TOTAL INVESTMENT INCOME		216,453.92	80,000.00	135,000.00	135,000.00	135,000.00

CONTRIBUTIONS

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 370004	CONTRIBUTIONS-RECREATION	16,000.00	10,000.00	10,000.00	10,000.00	10,000.00
100 370010	CONTRIBUTIONS-VARIOUS	23,197.00	-	-	-	-
TOTAL CONTRIBUTIONS		39,197.00	10,000.00	10,000.00	10,000.00	10,000.00

MISCELLANEOUS

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 382002	RENT-CELL TOWER	21,780.00	21,700.00	21,700.00	21,700.00	21,700.00
100 389002	TELEPHONE COMMISSIONS-SHERIFF	47,488.84	56,000.00	50,000.00	50,000.00	50,000.00
100 389003	COMMISSARY COMMISSIONS-JAIL	11,348.23	17,000.00	10,000.00	10,000.00	10,000.00
100 389099	MISCELLANEOUS	2,454.50	-	-	-	-
TOTAL MISCELLANEOUS		83,071.57	94,700.00	81,700.00	81,700.00	81,700.00

OTHER FINANCING SOURCES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
100 391002	OPER. TRANSFERS FROM RD PROJ F	833,171.83	600,000.00	713,417.00	713,417.00	713,417.00
100 391005	OPERATING TRANS IN-LANDFILL EN	-	125,000.00	650,000.00	650,000.00	979,259.00
100 391100	OPERATING TRANSFERS IN-OTHER	160,000.00	165,850.00	151,400.00	151,400.00	151,400.00
100 392100	SALE OF GENERAL FIXED ASSETS	36,348.39	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL OTHER FINANCING SOURCES		1,029,520.22	905,850.00	1,529,817.00	1,529,817.00	1,859,076.00

GENERAL FUND REVENUES

100

USE OF RESERVES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
	USE OF RESERVES	-	446,619.00	-	-	-
TOTAL USE OF RESERVES		-	446,619.00	-	-	-

TOTAL GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
TOTAL GF REVENUES		23,479,797.71	26,447,841.00	27,627,768.00	27,398,718.00	27,727,977.00



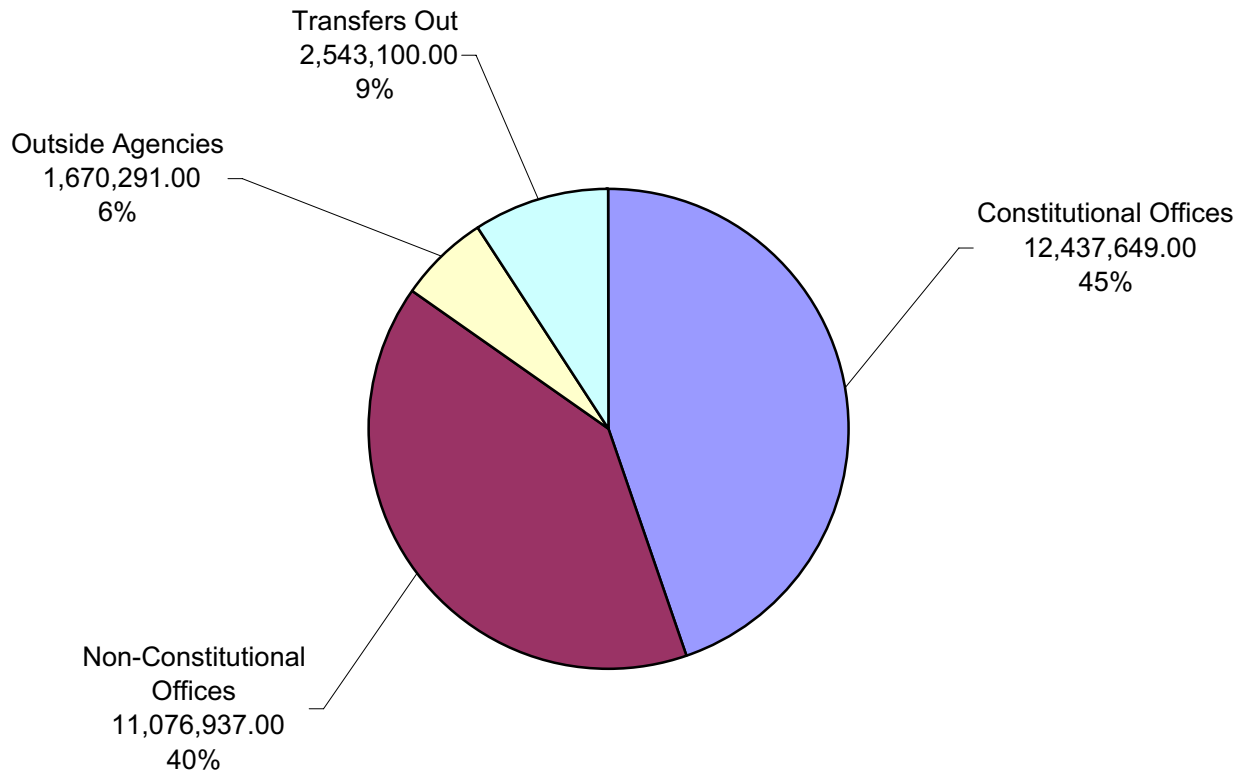
GENERAL FUND EXPENDITURES

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SUMMARY OF EXPENDITURES

Page Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
27	Constitutional Offices	9,731,475.82	11,346,168.00	12,660,536.00	12,437,649.00	9.62%
28	Non-Constitutional Offices	9,700,039.47	11,214,948.00	10,524,791.00	11,076,937.00	-1.23%
29	Outside Agencies	1,529,691.91	1,670,047.00	1,670,291.00	1,670,291.00	0.01%
29	Transfers Out	1,698,668.14	2,216,678.00	2,543,100.00	2,543,100.00	14.73%
TOTAL GF EXPENDITURES		22,659,875.34	26,447,841.00	27,398,718.00	27,727,977.00	4.84%

FY 2007-08 Approved Budget



GENERAL FUND EXPENDITURES

100

CONSTITUTIONAL OFFICES

Page Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
30-32	Probate Court	303,063.24	339,737.00	364,656.00	364,656.00	7.33%
33-35	Juvenile Court	436,906.05	494,755.00	525,787.00	529,446.00	7.01%
36-38	Superior Court	245,444.15	531,527.00	562,001.00	562,601.00	5.85%
39-41	Magistrate Court	428,981.03	489,491.00	501,115.00	501,115.00	2.37%
42-44	Clerk of Superior Court	530,324.67	614,379.00	662,739.00	662,739.00	7.87%
45-47	District Attorney	238,457.05	339,307.00	343,152.00	343,152.00	1.13%
48-50	Tax Commissioner	697,960.06	810,989.00	859,653.00	859,653.00	6.00%
51-53	Coroner	45,332.61	53,223.00	51,666.00	51,666.00	-2.93%
54-57	Sheriff's Department	3,389,851.95	3,779,292.00	3,922,911.00	3,924,911.00	3.85%
58-61	County Jail	3,415,155.01	3,893,468.00	4,866,856.00	4,637,710.00	19.12%
TOTAL CONSTITUTIONAL OFFICES		9,731,475.82	11,346,168.00	12,660,536.00	12,437,649.00	9.62%

GENERAL FUND EXPENDITURES

100

NON-CONSTITUTIONAL OFFICES

Page Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
62-64	Non-Departmental	1,394,654.74	1,508,680.00	824,475.00	1,053,621.00	-30.16%
65-67	Bd. of County Commissioners	201,325.11	375,553.00	265,952.00	265,952.00	-29.18%
68-70	County Attorney	104,155.71	111,682.00	131,468.00	131,468.00	17.72%
71-73	County Clerk	73,279.96	77,515.00	90,522.00	90,522.00	16.78%
74-76	Human Resources	179,476.39	206,525.00	207,344.00	207,344.00	0.40%
77-79	Finance Department	514,353.30	535,369.00	552,313.00	552,313.00	3.16%
80-82	Information Technology Dept.	282,663.70	343,897.00	309,583.00	309,583.00	-9.98%
83-85	County Administrator	147,660.05	151,848.00	168,084.00	168,084.00	10.69%
86-88	Bd. Of Election & Voter Reg.	115,460.27	168,866.00	148,658.00	148,658.00	-11.97%
89-91	Tax Assessor	565,721.60	567,284.00	636,434.00	836,434.00	47.45%
92-94	Extension Service	115,684.60	126,390.00	135,030.00	135,030.00	6.84%
95-98	Buildings & Grounds Dept.	349,959.30	493,342.00	542,859.00	542,859.00	10.04%
99-102	Emergency Management	421,260.79	459,390.00	238,671.00	238,671.00	-48.05%
103-105	Building and Planning Dept.	236,777.75	299,621.00	346,912.00	446,912.00	49.16%
106-108	Planning and Zoning Comm.	8,393.16	11,975.00	11,425.00	11,425.00	-4.59%
109-111	NW Ga Livestock Pavilion	6,815.40	9,800.00	9,650.00	9,650.00	-1.53%
112-115	Animal Control	140,210.18	239,883.00	223,652.00	223,652.00	-6.77%
116-118	Ordinance Enforcement	61,204.46	87,759.00	72,994.00	72,994.00	-16.82%
119-122	Public Works Department	3,360,329.91	3,278,278.00	3,419,264.00	3,419,264.00	4.30%
123-125	Fleet Management	336,862.74	419,593.00	447,351.00	447,351.00	6.62%
126-128	Public Defenders Office	144,014.79	199,926.00	198,280.00	198,280.00	-0.82%
129-131	Historic Preservation Comm.	-	12,175.00	9,475.00	32,475.00	166.74%
132-134	Senior Citizens Center	81,934.73	96,546.00	99,206.00	99,206.00	2.76%
135-137	Salacoa Creek Park	125,538.04	155,775.00	183,962.00	183,962.00	18.09%
138-141	Parks & Recreation Dept.	732,302.79	1,115,043.00	1,127,138.00	1,127,138.00	1.08%
142-144	Geographic Information Office	-	162,233.00	124,089.00	124,089.00	-23.51%
TOTAL NON-CONSTITUTIONAL		9,700,039.47	11,214,948.00	10,524,791.00	11,076,937.00	-1.23%

GENERAL FUND EXPENDITURES

100

OUTSIDE AGENCIES

Page Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
145-149	Health Department	392,587.21	412,340.00	432,371.00	432,371.00	4.86%
145-149	School Nurse Program	75,000.00	75,000.00	75,000.00	75,000.00	0.00%
145-149	Mental Health Center	40,000.00	-	-	-	0.00%
145-149	Ambulance Service	189,860.62	281,000.00	281,000.00	281,000.00	0.00%
145-149	Meals on Wheels	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
145-149	DFACS	49,299.96	49,300.00	49,300.00	49,300.00	0.00%
145-149	Calhoun Recreation	300,499.00	309,514.00	318,800.00	318,800.00	3.00%
145-149	Arts Council	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
145-149	Fair Association	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
145-149	Library	169,066.05	232,774.00	230,097.00	230,097.00	-1.15%
145-149	USDA Service Center	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
145-149	Georgia Forestry Commission	4,492.00	4,066.00	4,066.00	4,066.00	0.00%
145-149	DNR_WRD	616.59	900.00	900.00	900.00	0.00%
145-149	Airport Authority	141,467.04	137,866.00	121,157.00	121,157.00	-12.12%
145-149	VAC	10,900.00	10,900.00	10,900.00	10,900.00	0.00%
145-149	Big Brothers/Sisters	2,000.00	2,000.00	2,000.00	2,000.00	0.00%
145-149	Comm. on Children and Youth	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
145-149	Winners Club	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
145-149	G. Chambers Resource Ctr.	19,983.91	14,687.00	5,000.00	5,000.00	-65.96%
145-149	5311 Transportation Program	110,219.53	116,000.00	116,000.00	116,000.00	0.00%
TOTAL OUTSIDE AGENCIES		1,529,691.91	1,670,047.00	1,670,291.00	1,670,291.00	0.01%

TRANSFERS OUT

Page Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
-	E-911 Fund	872,811.14	880,624.00	834,549.00	834,549.00	-5.23%
-	Fire Fund	825,857.00	1,336,054.00	1,708,551.00	1,708,551.00	27.88%
TOTAL TRANSFERS OUT		1,698,668.14	2,216,678.00	2,543,100.00	2,543,100.00	14.73%

TOTAL GENERAL FUND EXPENDITURES

Page Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
TOTAL GF EXPENDITURES		22,659,875.34	26,447,841.00	27,398,718.00	27,727,977.00	4.84%



GENERAL FUND
DEPARTMENTAL BUDGETS OF THE
CONSTITUTIONAL OFFICES,
NON-CONSTITUTIONAL OFFICES,
& OUTSIDE AGENCIES

DEPARTMENT PROFILE

The voters elect the Judge of the Probate Court for four year terms. The Probate Court is responsible for probating wills, appointing guardians of minors and incompetent persons, issuing marriage licenses, performing marriage ceremonies, and issuing firearm, fireworks, and explosive permits. In addition, this elected office is also responsible for recording birth, death, and marriage certificates as the state appointed custodian of vital records for the county, hearing misdemeanor traffic cases, game and fish cases, and drug cases, and collecting county and state traffic fines. This elected official also administers oaths to public officers, files, approves, and records bonds of public officers, and administers estate matters.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Probate Court Judge (Elected)	1	1	1
Administrative Assistant	1	1	1
Clerk	1	1	1
Probation Supervisor	2	2	2
TOTAL POSITIONS	5	5	5

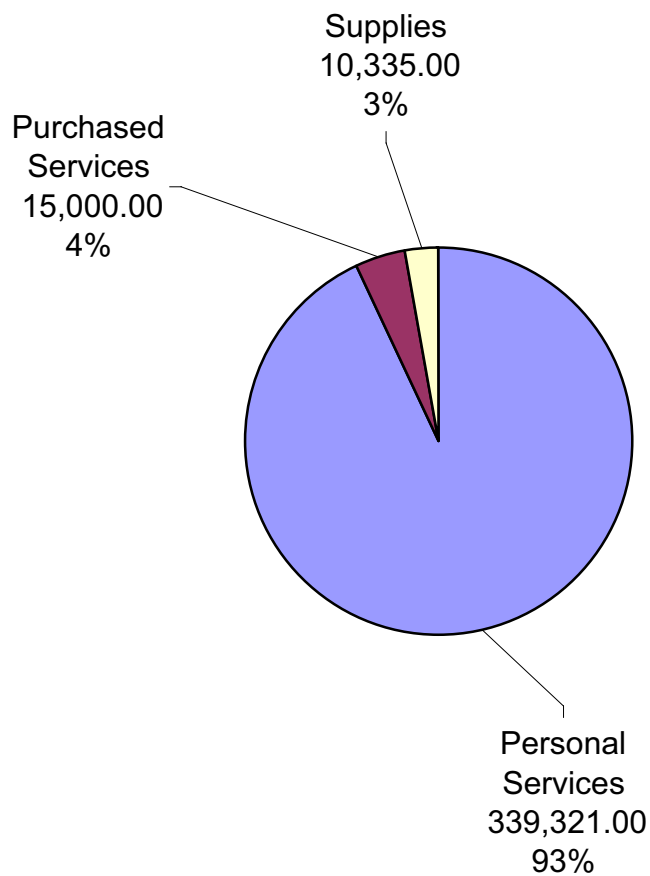
FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of a typewriter, laser printer, filing cabinets, and other items as needed - \$6,235.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	287,120.23	315,517.00	339,321.00	339,321.00	7.54%
Purchased Services	13,172.44	14,600.00	15,000.00	15,000.00	2.74%
Supplies	2,770.57	9,620.00	10,335.00	10,335.00	7.43%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	303,063.24	339,737.00	364,656.00	364,656.00	7.33%

FY 2007-08 Approved Budget



PROBATE COURT

404

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

404	511100	REGULAR EMPLOYEES SALARIES	136,330.39	219,854.00	234,586.00	234,586.00	234,586.00
404	511101	REGULAR HOURLY EMPLOYEES	57,609.63	-	-	-	-
404	511400	VACATION PAY	4,987.62	-	-	-	-
404	511500	SICK PAY	1,559.80	-	-	-	-
404	511600	HOLIDAY PAY	5,021.77	-	-	-	-
404	511700	LONGEVITY PAY	540.00	600.00	660.00	660.00	660.00
404	512100	GROUP INSURANCE	58,589.11	71,490.00	82,214.00	78,639.00	78,639.00
404	512200	FICA CONTRIBUTIONS	15,790.21	16,864.00	18,525.00	18,525.00	18,525.00
404	512400	RETIREMENT CONTRIBUTIONS	6,691.70	6,709.00	6,911.00	6,911.00	6,911.00
TOTAL PERSONAL SERVICES			287,120.23	315,517.00	342,896.00	339,321.00	339,321.00

PURCHASED SERVICES

404	521202	AUDITING FEES	1,130.00	-	-	-	-
404	521305	DATA PROCESSING	100.00	-	-	-	-
404	522230	R&M-MACHINERY	904.17	1,000.00	1,000.00	1,000.00	1,000.00
404	522260	R&M-FURNITURE & FIXTURES	-	-	300.00	300.00	300.00
404	522320	RENTAL OF EQUIPMENT & VEHICLES	5,832.68	6,000.00	6,000.00	6,000.00	6,000.00
404	523201	COMM.-TELEPHONE	1,025.22	1,200.00	1,200.00	1,200.00	1,200.00
404	523220	COMM.-POSTAGE	1,176.74	1,400.00	1,400.00	1,400.00	1,400.00
404	523400	PRINTING AND BINDING	1,289.40	2,000.00	2,000.00	2,000.00	2,000.00
404	523500	TRAVEL	1,114.23	1,600.00	1,600.00	1,600.00	1,600.00
404	523601	DUES	200.00	300.00	400.00	400.00	400.00
404	523602	WITNESS FEES	400.00	600.00	600.00	600.00	600.00
404	523700	EDUCATION AND TRAINING	-	500.00	500.00	500.00	500.00
TOTAL PURCHASED SERVICES			13,172.44	14,600.00	15,000.00	15,000.00	15,000.00

SUPPLIES

404	531101	OFFICE SUPPLIES	1,579.53	2,600.00	2,600.00	2,600.00	2,600.00
404	531110	OPERATIONAL SUPPLIES	190.00	720.00	700.00	700.00	700.00
404	531400	BOOKS AND PERIODICALS	238.15	500.00	500.00	500.00	500.00
404	531600	SMALL EQUIPMENT	427.89	5,500.00	6,235.00	6,235.00	6,235.00
404	531700	OTHER SUPPLIES	335.00	300.00	300.00	300.00	300.00
TOTAL SUPPLIES			2,770.57	9,620.00	10,335.00	10,335.00	10,335.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL PROBATE COURT			303,063.24	339,737.00	368,231.00	364,656.00	364,656.00
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DEPARTMENT PROFILE

The four Superior Court Judges appoint the Judge of the Juvenile Court that is a branch of the Superior Court for a four year term. The Juvenile Court is responsible for hearing juvenile delinquency cases, child abuse and negligent cases, and juvenile traffic offense cases. In addition, the Judge of the Juvenile Court is the chairman of the Child Abuse Protocol, which is an organization that attempts to have all child abuse cases reported and prosecuted. This court also administers CASA, (Court Appointed Special Advocate) which is a state and privately funded organization of private volunteer citizens appointed by the Juvenile Court Judge who monitors, evaluates, and provides reports about a child's case.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Juvenile Court Judge (Part-time)	1	1	1
Court Administrator	1	1	1
Senior Probation Officer	1	1	1
Probation Officer	1	1	1
Court Officer	1	1	1
Clerk	1	1	1
Deputy Clerk For CASA (Part-time)	1	1	1
TOTAL POSITIONS	7	7	7

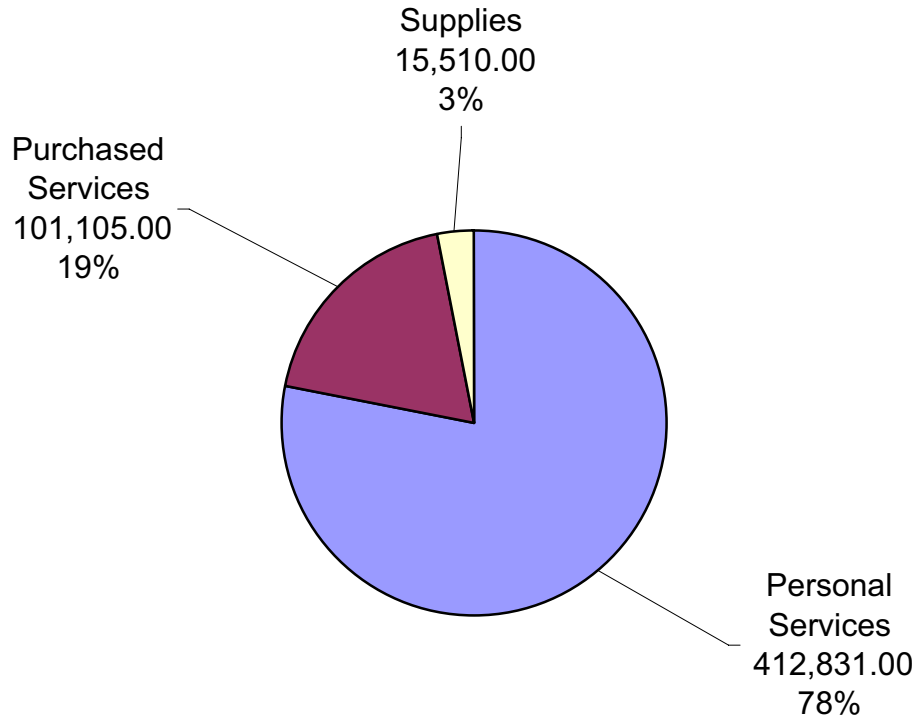
FY 2007-08 BUDGET HIGHLIGHTS

- Increase in interpreting expenses.
- Small equipment purchase of two computers, step rails, cage, and blue light for the department's Ford Expedition, fax machine, filing cabinets, two printers, three office chairs, and a vacuum cleaner - \$7,100.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	340,863.89	385,990.00	409,172.00	412,831.00	6.95%
Purchased Services	89,136.21	95,605.00	101,105.00	101,105.00	5.75%
Supplies	6,905.95	13,160.00	15,510.00	15,510.00	17.86%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	436,906.05	494,755.00	525,787.00	529,446.00	7.01%

FY 2007-08 Approved Budget



JUVENILE COURT

405

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

405	511100	REGULAR EMPLOYEES SALARIES	238,339.43	266,259.00	279,249.00	279,249.00	279,249.00
405	511400	VACATION PAY	9,356.35	-	-	-	-
405	511500	SICK PAY	2,430.41	-	-	-	-
405	511600	HOLIDAY PAY	7,318.26	-	-	-	-
405	511700	LONGEVITY PAY	945.00	1,065.00	1,170.00	1,170.00	1,170.00
405	511900	OTHER PAY	456.07	-	19,910.00	-	3,659.00
405	512100	GROUP INSURANCE	52,558.15	87,690.00	100,844.00	96,459.00	96,459.00
405	512200	FICA CONTRIBUTIONS	19,925.40	21,199.00	22,223.00	22,223.00	22,223.00
405	512400	RETIREMENT CONTRIBUTIONS	9,534.82	9,777.00	10,071.00	10,071.00	10,071.00
TOTAL PERSONAL SERVICES			340,863.89	385,990.00	433,467.00	409,172.00	412,831.00

PURCHASED SERVICES

405	521202	AUDITING FEES	1,644.00	-	-	-	-
405	521206	ATTORNEY-INDIGENT	56,863.03	45,000.00	50,000.00	50,000.00	50,000.00
405	521216	DIVORCE SEMINARS	180.00	-	-	-	-
405	521220	MEDICAL	800.00	2,500.00	2,500.00	2,500.00	2,500.00
405	521301	COURT REPORTING	8,188.21	7,000.00	7,000.00	7,000.00	7,000.00
405	521302	INTERPRETING	4,324.55	1,500.00	5,000.00	5,000.00	5,000.00
405	522230	R&M-MACHINERY	904.17	750.00	750.00	750.00	750.00
405	522250	R&M-VEHICLES	631.41	650.00	650.00	650.00	650.00
405	522320	RENTAL OF EQUIPMENT & VEHICLES	2,420.38	2,500.00	2,500.00	2,500.00	2,500.00
405	523201	COMM.-TELEPHONE	1,998.52	2,500.00	2,500.00	2,500.00	2,500.00
405	523220	COMM.-POSTAGE	2,062.77	2,000.00	2,500.00	2,500.00	2,500.00
405	523300	ADVERTISING	-	100.00	100.00	100.00	100.00
405	523400	PRINTING AND BINDING	570.05	1,100.00	1,100.00	1,100.00	1,100.00
405	523500	TRAVEL	2,912.65	3,500.00	4,000.00	3,500.00	3,500.00
405	523540	TRAVEL-CASA	854.60	1,855.00	2,000.00	1,855.00	1,855.00
405	523601	DUES	265.00	350.00	650.00	650.00	650.00
405	523602	WITNESS FEES	450.00	2,100.00	1,000.00	1,000.00	1,000.00
405	523605	SYMBOLIC RESTITUTION	2,240.37	2,500.00	-	-	-
405	523680	GUARDIAN FEES	1,666.50	200.00	-	-	-
405	523700	EDUCATION AND TRAINING	160.00	1,500.00	3,000.00	1,500.00	1,500.00
405	523902	CONTRACT LABOR-GENERAL	-	18,000.00	18,000.00	18,000.00	18,000.00
TOTAL PURCHASED SERVICES			89,136.21	95,605.00	103,250.00	101,105.00	101,105.00

SUPPLIES

405	531101	OFFICE SUPPLIES	1,108.69	1,860.00	1,860.00	1,860.00	1,860.00
405	531110	OPERATIONAL SUPPLIES	596.76	1,500.00	1,500.00	1,500.00	1,500.00
405	531116	OPER SUPPLIES - COMM SERV/WRK DETAIL	614.82	-	-	-	-
405	531151	TIRES & TUBES	-	-	500.00	500.00	500.00
405	531270	GASOLINE/DIESEL	2,153.49	2,500.00	2,500.00	2,500.00	2,500.00
405	531400	BOOKS AND PERIODICALS	597.75	600.00	600.00	600.00	600.00
405	531600	SMALL EQUIPMENT	1,002.69	5,400.00	7,100.00	7,100.00	7,100.00
405	531703	SPECIAL GEAR	-	300.00	450.00	450.00	450.00
405	531709	OTHER SUPPLIES-CASA	831.75	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL SUPPLIES			6,905.95	13,160.00	15,510.00	15,510.00	15,510.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL JUVENILE COURT			436,906.05	494,755.00	552,227.00	525,787.00	529,446.00
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Gordon County Courthouse



DEPARTMENT PROFILE

The Superior Court, in the Cherokee Judicial Circuit that consists of Bartow and Gordon Counties, is the highest ranking court in the county with original and general trial jurisdiction. This court has original, exclusive, or concurrent jurisdiction of all civil and criminal cases. Specifically, the Superior Court has exclusive jurisdiction in felony and domestic relations cases, cases concerning title to land, adoptions except for such authority granted to juvenile courts, and equity cases. The Superior Court judges also conduct probation revocation hearings and validate voter approved bond issues. The Superior Court possesses appellate jurisdiction from judgments of the Probate and Magistrate Courts and this court is empowered to exercise general supervision over all inferior courts and to review and correct their judgments. Gordon County has four Superior Court judges elected to four year terms.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Superior Court Judge (Elected)	4	4	4
Court Reporter (Part-time)	4	4	4
Typist (Part-time)	4	4	4
Baliff (Part-time)	8	8	8
TOTAL POSITIONS	20	20	20

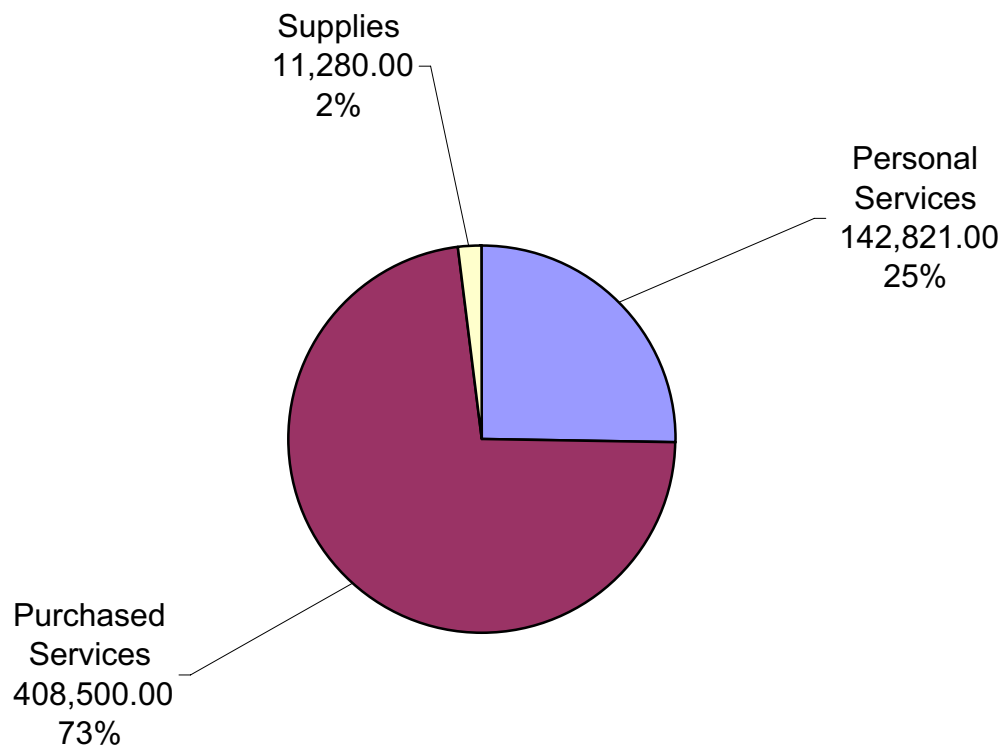
FY 2007-08 BUDGET HIGHLIGHTS

- Court reporter expenses have increased due to additional court weeks.
- The Jerry Jones capital felony murder sentencing trial is scheduled to be conducted during this fiscal year at an estimated cost of \$248,350.
- Traverse jury expenses have increased due to additional court weeks.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	117,337.45	142,797.00	142,821.00	142,821.00	0.02%
Purchased Services	111,660.09	378,950.00	407,900.00	408,500.00	7.80%
Supplies	16,446.61	9,780.00	11,280.00	11,280.00	15.34%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	245,444.15	531,527.00	562,001.00	562,601.00	5.85%

FY 2007-08 Approved Budget



SUPERIOR COURT

406

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

406	511100	REGULAR EMPLOYEES SALARIES	104,422.49	128,004.00	128,004.00	128,004.00	128,004.00
406	512200	FICA CONTRIBUTIONS	7,988.84	9,793.00	9,817.00	9,817.00	9,817.00
406	512400	RETIREMENT CONTRIBUTIONS	4,926.12	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL PERSONAL SERVICES			117,337.45	142,797.00	142,821.00	142,821.00	142,821.00

PURCHASED SERVICES

406	521206	ATTORNEY - INDIGENT	243.75	-	-	-	-
406	521301	COURT REPORTING	14,291.21	21,000.00	30,000.00	30,000.00	30,000.00
406	521302	INTERPRETING	5,189.52	6,000.00	6,000.00	6,000.00	6,000.00
406	521307	CAPITAL MURDER CASE	-	250,000.00	248,350.00	248,350.00	248,350.00
406	522230	R&M-MACHINERY	567.50	1,000.00	500.00	500.00	500.00
406	523201	COMM.-TELEPHONE	2,334.70	2,350.00	2,350.00	2,350.00	2,350.00
406	523220	COMM.-POSTAGE	544.26	2,000.00	2,000.00	2,000.00	2,000.00
406	523601	DUES	810.00	800.00	1,500.00	1,500.00	1,500.00
406	523602	WITNESS FEES	4,440.15	8,500.00	8,500.00	8,500.00	8,500.00
406	523603	EXPERT WITNESS FEES	140.00	-	-	-	-
406	523611	GRAND JURY FEES	12,630.00	10,400.00	10,400.00	10,400.00	10,400.00
406	523612	TRAVERSE JURY FEES	64,800.00	72,600.00	95,000.00	95,000.00	95,000.00
406	523615	JURY COMMISSIONER FEES	3,800.00	2,000.00	1,000.00	1,000.00	1,000.00
406	523700	EDUCATION AND TRAINING	69.00	500.00	500.00	500.00	500.00
406	523904	CONTRACT LABOR-INDIG DEF GRANT	1,800.00	1,800.00	2,400.00	1,800.00	2,400.00
TOTAL PURCHASED SERVICES			111,660.09	378,950.00	408,500.00	407,900.00	408,500.00

SUPPLIES

406	531101	OFFICE SUPPLIES	2,361.24	3,080.00	3,080.00	3,080.00	3,080.00
406	531102	OFFICE SUPPLIES-COURT REPORTER	343.38	-	4,000.00	4,000.00	4,000.00
406	531110	OPERATIONAL SUPPLIES	1,750.45	1,500.00	1,500.00	1,500.00	1,500.00
406	531400	BOOKS AND PERIODICALS	647.74	800.00	800.00	800.00	800.00
406	531600	SMALL EQUIPMENT	10,693.78	3,500.00	3,500.00	1,000.00	1,000.00
406	531700	OTHER SUPPLIES	262.52	500.00	500.00	500.00	500.00
406	531701	UNIFORMS	387.50	400.00	400.00	400.00	400.00
TOTAL SUPPLIES			16,446.61	9,780.00	13,780.00	11,280.00	11,280.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL SUPERIOR COURT			245,444.15	531,527.00	565,101.00	562,001.00	562,601.00
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DEPARTMENT PROFILE

The voters elect the Chief Magistrate of the Magistrate Court for four year terms. The Magistrate Court has criminal and civil jurisdictions. The **criminal** jurisdiction's responsibilities include issuing arrest and search warrants as well as good behavior bonds, conducting first appearance, setting bonds, extradition, committal, and warrant application hearings, presiding over and conducting trials for county ordinance violations, misdemeanor bad check, criminal trespass, alcohol beverage violations involving persons under 21 years of age, shoplifting, and possession of marijuana less than one ounce. The **civil** jurisdiction's responsibilities include the trial and adjudication of civil claims for \$15,000 or less, dispossessory and distress warrant proceedings, abandoned motor vehicles, foreclosures, and garnishments.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Chief Magistrate (Elected)	1	1	1
Assistant Magistrate	1	1	1
Assistant Magistrate (Part-time)	2	2	2
Constable	1	1	1
Constable (Part-time)	1	1	1
Clerk	3	3	3
Clerk (Part-time)	1	1	1
TOTAL POSITIONS	10	10	10

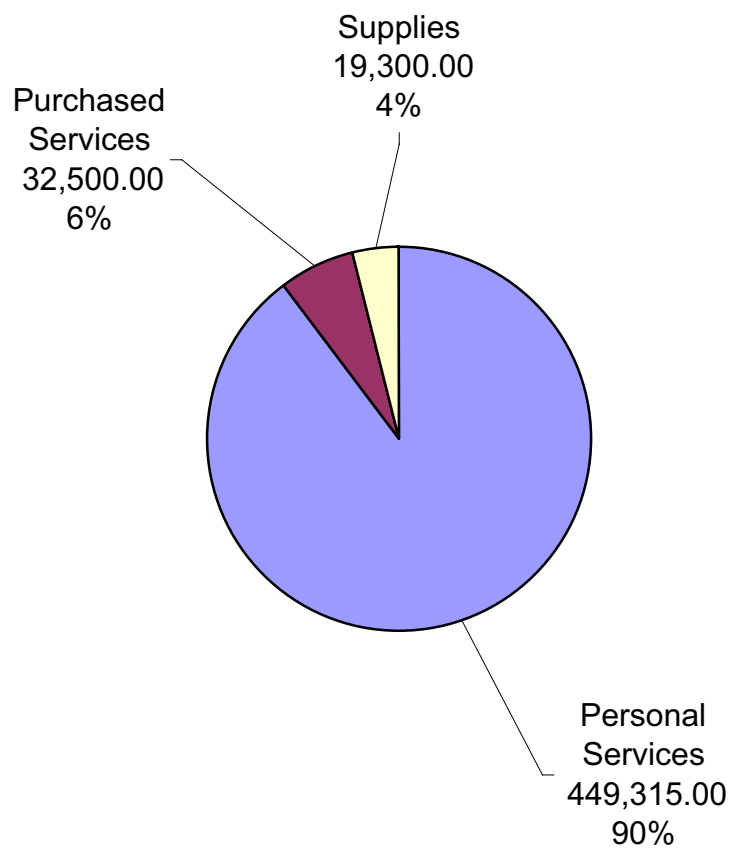
FY 2007-08 BUDGET HIGHLIGHTS

- Data processing expenses have increased due to a new maintenance agreement for Magistrate Court software - \$6,000.
- Small equipment purchase of three replacement computers and four printers - \$8,800.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	389,786.04	446,040.00	449,315.00	449,315.00	0.73%
Purchased Services	21,234.51	31,300.00	32,500.00	32,500.00	3.83%
Supplies	10,960.48	12,151.00	19,300.00	19,300.00	58.83%
Capital Outlay	7,000.00	-	-	-	0.00%
TOTAL EXPENDITURES	428,981.03	489,491.00	501,115.00	501,115.00	2.37%

FY 2007-08 Approved Budget



MAGISTRATE COURT

407

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

407	511100	REGULAR EMPLOYEES SALARIES	57,469.07	303,709.00	303,102.00	303,102.00	303,102.00
407	511101	REGULAR HOURLY EMPLOYEES	187,707.56	-	-	-	-
407	511110	PART-TIME SALARIES	2,076.40	-	-	-	-
407	511300	OVERTIME	1,278.98	2,080.00	2,060.00	2,060.00	2,060.00
407	511400	VACATION PAY	3,426.67	-	-	-	-
407	511500	SICK PAY	2,125.82	-	-	-	-
407	511600	HOLIDAY PAY	5,541.74	-	-	-	-
407	511700	LONGEVITY PAY	495.00	630.00	735.00	735.00	735.00
407	511900	OTHER PAY	296.64	-	17,066.00	-	-
407	512100	GROUP INSURANCE	93,287.86	103,890.00	111,780.00	106,920.00	106,920.00
407	512200	FICA CONTRIBUTIONS	20,005.01	23,686.00	24,332.00	24,332.00	24,332.00
407	512400	RETIREMENT CONTRIBUTIONS	10,886.29	12,045.00	12,166.00	12,166.00	12,166.00
407	512600	UNEMPLOYMENT INSURANCE	5,189.00	-	-	-	-
TOTAL PERSONAL SERVICES			389,786.04	446,040.00	471,241.00	449,315.00	449,315.00

PURCHASED SERVICES

407	521202	AUDITING FEES	2,157.00	-	-	-	-
407	521301	COURT REPORTING	351.68	500.00	500.00	500.00	500.00
407	521302	INTERPRETING	80.00	1,000.00	1,000.00	1,000.00	1,000.00
407	521305	DATA PROCESSING	450.00	2,000.00	8,000.00	8,000.00	8,000.00
407	522230	R&M MACHINERY	452.09	-	500.00	500.00	500.00
407	522250	R&M-VEHICLES	868.56	1,200.00	1,200.00	1,200.00	1,200.00
407	522270	R&M-COMPUTERS	-	6,000.00	-	-	-
407	522320	RENTAL OF EQUIPMENT & VEHICLES	3,169.38	2,500.00	2,500.00	2,500.00	2,500.00
407	523201	COMM.-TELEPHONE	2,856.60	3,000.00	4,000.00	4,000.00	4,000.00
407	523220	COMM.-POSTAGE	2,041.48	2,500.00	3,000.00	3,000.00	3,000.00
407	523300	ADVERTISING	50.00	200.00	200.00	200.00	200.00
407	523400	PRINTING AND BINDING	2,591.30	2,500.00	2,500.00	2,500.00	2,500.00
407	523500	TRAVEL	5,091.42	7,000.00	6,000.00	6,000.00	6,000.00
407	523601	DUES	250.00	400.00	600.00	600.00	600.00
407	523602	WITNESS FEES	125.00	500.00	500.00	500.00	500.00
407	523700	EDUCATION AND TRAINING	700.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL PURCHASED SERVICES			21,234.51	31,300.00	32,500.00	32,500.00	32,500.00

SUPPLIES

407	531101	OFFICE SUPPLIES	2,720.76	2,700.00	2,700.00	2,700.00	2,700.00
407	531110	OPERATIONAL SUPPLIES	811.61	1,000.00	1,000.00	1,000.00	1,000.00
407	531151	TIRES AND TUBES	-	600.00	600.00	600.00	600.00
407	531270	GASOLINE/DIESEL	3,303.50	4,000.00	4,500.00	4,500.00	4,500.00
407	531400	BOOKS AND PERIODICALS	423.45	451.00	500.00	500.00	500.00
407	531600	SMALL EQUIPMENT	2,750.21	2,500.00	8,800.00	8,800.00	8,800.00
407	531700	OTHER SUPPLIES	265.00	-	300.00	300.00	300.00
407	531701	UNIFORMS	685.95	900.00	900.00	900.00	900.00
TOTAL SUPPLIES			10,960.48	12,151.00	19,300.00	19,300.00	19,300.00

CAPITAL OUTLAY

407	542400	C.O. COMPUTERS	7,000.00	-	-	-	-
TOTAL CAPITAL OUTLAY			7,000.00	-	-	-	-

TOTAL MAGISTRATE COURT			428,981.03	489,491.00	523,041.00	501,115.00	501,115.00
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DEPARTMENT PROFILE

The Clerk of Superior Court is elected by the voters for four year terms. The Clerk of the Superior Court is responsible for maintaining court records, recording real estate transactions such as warranty deeds, quit claim deeds, security deeds, assignments, right-of-way deeds, easements, and property plats. In addition, this elected official is also responsible for recording fi fas, military discharges, trade names, and UCCs (Uniform Commercial Code), collecting probation fines, child support payments, and property transfer taxes. This department is also responsible for filing criminal cases and maintaining criminal warrants, filing civil cases such as divorces/annulments, adoptions, name changes, habeas corpus cases, suits for damages, garnishments, and repossessions. Lastly, this department also issues notary appointments, jury management, keeps election ballots for the statutory time limit of two years, and assists the general public with obtaining various court records.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Clerk of Court (Elected)	1	1	1
Clerk	8	8	8
Clerk (Part-time)	1	1	1
TOTAL POSITIONS	10	10	10

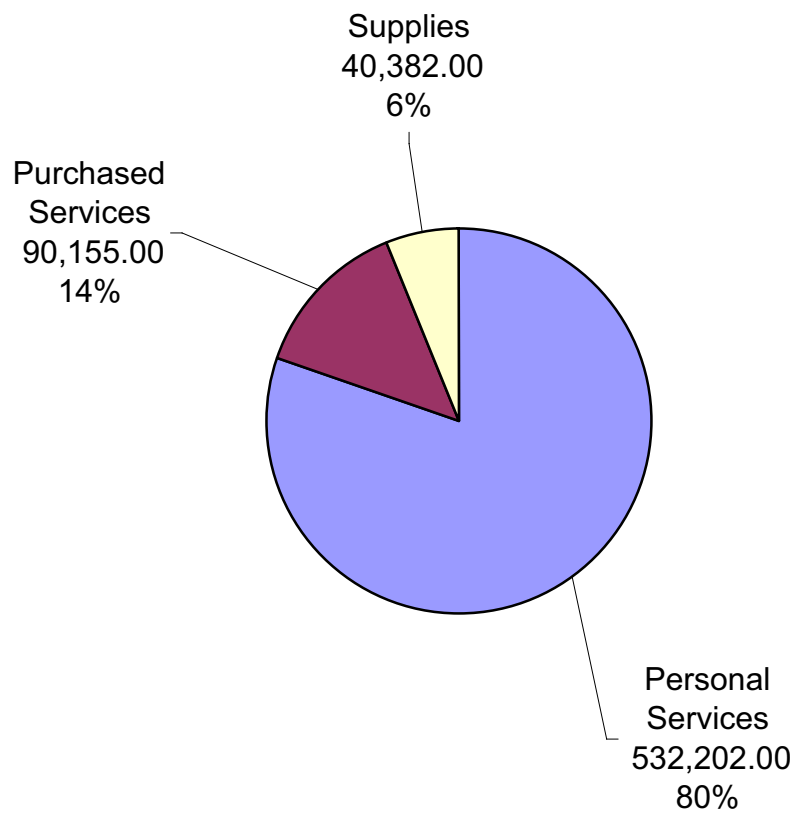
FY 2007-08 BUDGET HIGHLIGHTS

- Group health insurance expenses increased due to an existing employee changing from single to family coverage.
- Professional services expenses increased due to more real estate deeds being recorded.
- Small equipment purchase of three deed book shelves, two desks, two chairs, and two printers - \$4,937.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	438,694.99	485,089.00	532,202.00	532,202.00	9.71%
Purchased Services	58,451.88	89,158.00	90,155.00	90,155.00	1.12%
Supplies	33,177.80	40,132.00	40,382.00	40,382.00	0.62%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	530,324.67	614,379.00	662,739.00	662,739.00	7.87%

FY 2007-08 Approved Budget



CLERK OF SUPERIOR COURT

408

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

408	511100	REGULAR EMPLOYEES SALARIES	75,489.22	316,576.00	336,095.00	336,095.00	336,095.00
408	511101	REGULAR HOURLY EMPLOYEES	176,725.54	-	-	-	-
408	511110	PART-TIME SALARIES	17,257.71	-	-	-	-
408	511300	OVERTIME	4,349.62	3,640.00	5,446.00	5,446.00	5,446.00
408	511400	VACATION PAY	13,192.32	-	-	-	-
408	511500	SICK PAY	4,664.48	-	-	-	-
408	511600	HOLIDAY PAY	7,936.50	-	-	-	-
408	511700	LONGEVITY PAY	1,245.00	1,380.00	1,500.00	1,500.00	1,500.00
408	511900	OTHER PAY	415.60	-	22,392.00	-	-
408	512100	GROUP INSURANCE	104,849.04	126,780.00	156,734.00	149,919.00	149,919.00
408	512200	FICA CONTRIBUTIONS	22,896.09	24,986.00	27,167.00	27,167.00	27,167.00
408	512400	RETIREMENT CONTRIBUTIONS	9,673.87	11,727.00	12,075.00	12,075.00	12,075.00
TOTAL PERSONAL SERVICES			438,694.99	485,089.00	561,409.00	532,202.00	532,202.00

PURCHASED SERVICES

408	510001	PROFESSIONAL SERVICES	12,292.50	16,000.00	20,000.00	20,000.00	20,000.00
408	521202	AUDITING FEES	4,211.00	-	-	-	-
408	521305	DATA PROCESSING	5,900.00	26,400.00	26,400.00	26,400.00	26,400.00
408	522230	R&M MACHINERY	1,356.26	-	-	-	-
408	522260	R&M-FURNITURE AND FIXTURES	-	1,250.00	-	-	-
408	522270	R&M-COMPUTERS	-	2,100.00	2,100.00	2,100.00	2,100.00
408	522320	RENTAL OF EQUIPMENT & VEHICLES	8,033.05	6,700.00	6,700.00	6,700.00	6,700.00
408	523201	COMM.-TELEPHONE	2,854.65	3,000.00	3,000.00	3,000.00	3,000.00
408	523220	COMM.-POSTAGE	5,653.48	7,000.00	7,500.00	7,500.00	7,500.00
408	523400	PRINTING AND BINDING	13,591.98	20,808.00	18,555.00	18,555.00	18,555.00
408	523500	TRAVEL	3,453.96	3,500.00	3,500.00	3,500.00	3,500.00
408	523601	DUES	570.00	900.00	900.00	900.00	900.00
408	523700	EDUCATION AND TRAINING	535.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL PURCHASED SERVICES			58,451.88	89,158.00	90,155.00	90,155.00	90,155.00

SUPPLIES

408	531101	OFFICE SUPPLIES	13,590.95	16,500.00	16,500.00	16,500.00	16,500.00
408	531110	OPERATIONAL SUPPLIES	1,605.97	1,000.00	1,000.00	1,000.00	1,000.00
408	531400	BOOKS AND PERIODICALS	13,418.68	17,945.00	17,945.00	17,945.00	17,945.00
408	531600	SMALL EQUIPMENT	4,549.20	4,687.00	4,937.00	4,937.00	4,937.00
408	531700	OTHER SUPPLIES	13.00	-	-	-	-
TOTAL SUPPLIES			33,177.80	40,132.00	40,382.00	40,382.00	40,382.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL CLERK OF SUPERIOR COURT			530,324.67	614,379.00	691,946.00	662,739.00	662,739.00
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DEPARTMENT PROFILE

The District Attorney is elected by the voters of the Cherokee Judicial Circuit that consists of Bartow and Gordon Counties for four year terms. The District Attorney represents the state in all criminal cases in Superior Court and in all cases taken up from the Superior Court to the Court of Appeals and the Supreme Court. The District Attorney advises grand juries in relation to matters of law, prepares indictments or presentments when requested by the grand jury, prosecutes all indictable offenses, prosecutes or defends any civil action in which the state is interested, argues criminal cases on appeal, and assists the attorney general when certain prosecutions are moved to a U.S. District Court. The District Attorney also supervises the county's Crime Victims Assistance Program.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
District Attorney (Elected)	1	1	1
Assistant Attorney	6	7	7
Investigator	1	1	1
Secretary	2	3	3
Secretary (Part-time)	1	-	-
TOTAL POSITIONS	11	12	12

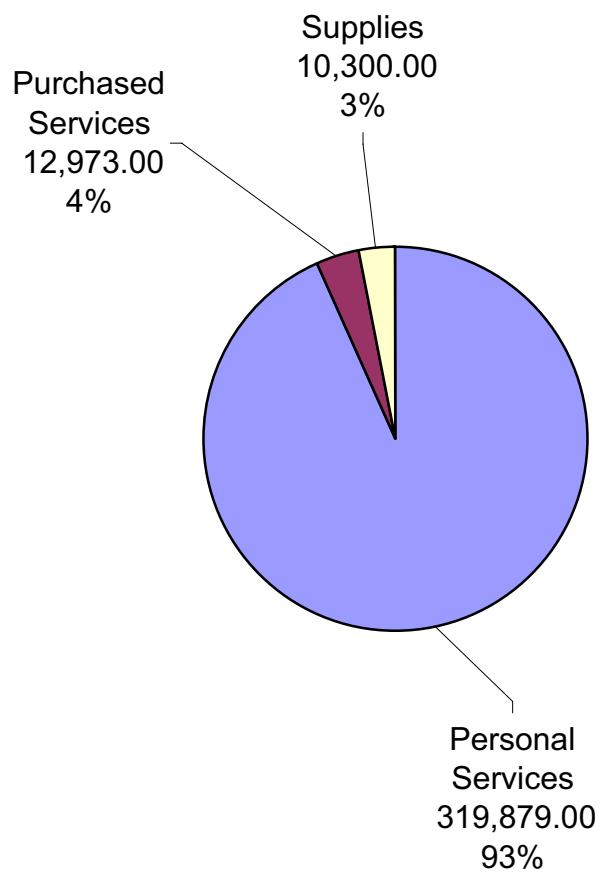
FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of two new computers and printers - \$3,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	217,816.14	317,934.00	319,879.00	319,879.00	0.61%
Purchased Services	11,994.42	13,248.00	12,973.00	12,973.00	-2.08%
Supplies	8,646.49	8,125.00	10,300.00	10,300.00	26.77%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	238,457.05	339,307.00	343,152.00	343,152.00	1.13%

FY 2007-08 Approved Budget



DISTRICT ATTORNEY

409

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

409	511100	REGULAR EMPLOYEES SALARIES	76,349.27	189,119.00	216,483.00	216,483.00	216,483.00
409	511101	REGULAR HOURLY EMPLOYEES	70,791.16	-	-	-	-
409	511110	PART-TIME SALARIES	14,578.83	-	-	-	-
409	511400	VACATION PAY	3,513.15	-	-	-	-
409	511500	SICK PAY	1,047.13	-	-	-	-
409	511600	HOLIDAY PAY	3,264.54	-	-	-	-
409	511700	LONGEVITY PAY	345.00	405.00	405.00	405.00	405.00
409	511900	OTHER PAY	100.40	51,060.00	31,732.00	-	-
409	512100	GROUP INSURANCE	32,703.39	55,290.00	82,214.00	78,639.00	78,639.00
409	512200	FICA CONTRIBUTIONS	12,899.57	15,036.00	17,144.00	17,144.00	17,144.00
409	512400	RETIREMENT CONTRIBUTIONS	2,223.70	7,024.00	7,208.00	7,208.00	7,208.00
TOTAL PERSONAL SERVICES			217,816.14	317,934.00	355,186.00	319,879.00	319,879.00

PURCHASED SERVICES

409	521301	COURT REPORTING	-	500.00	500.00	500.00	500.00
409	522230	R&M MACHINERY	452.09	-	-	-	-
409	522250	R&M-VEHICLES	236.00	500.00	500.00	500.00	500.00
409	522270	R&M-COMPUTERS	-	300.00	300.00	300.00	300.00
409	522320	RENTAL OF EQUIPMENT & VEHICLES	2,824.38	2,673.00	2,673.00	2,673.00	2,673.00
409	523201	COMM.-TELEPHONE	2,251.14	2,200.00	2,200.00	2,200.00	2,200.00
409	523220	COMM.-POSTAGE	1,926.81	2,200.00	2,000.00	2,000.00	2,000.00
409	523300	ADVERTISING	257.53	200.00	400.00	400.00	400.00
409	523400	PRINTING AND BINDING	1,251.70	1,475.00	1,600.00	1,600.00	1,600.00
409	523500	TRAVEL	411.39	1,200.00	500.00	500.00	500.00
409	523601	DUES	1,260.00	800.00	1,000.00	1,000.00	1,000.00
409	523602	WITNESS FEES	280.88	500.00	500.00	500.00	500.00
409	523700	EDUCATION AND TRAINING	842.50	700.00	800.00	800.00	800.00
TOTAL PURCHASED SERVICES			11,994.42	13,248.00	12,973.00	12,973.00	12,973.00

SUPPLIES

409	531101	OFFICE SUPPLIES	3,471.40	2,600.00	3,500.00	3,500.00	3,500.00
409	531110	OPERATIONAL SUPPLIES	594.22	900.00	600.00	600.00	600.00
409	531270	GASOLINE/DIESEL	547.80	725.00	1,000.00	1,000.00	1,000.00
409	531400	BOOKS AND PERIODICALS	1,369.30	1,900.00	1,600.00	1,600.00	1,600.00
409	531600	SMALL EQUIPMENT	2,337.90	1,500.00	3,000.00	3,000.00	3,000.00
409	531700	OTHER SUPPLIES	325.87	500.00	600.00	600.00	600.00
TOTAL SUPPLIES			8,646.49	8,125.00	10,300.00	10,300.00	10,300.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL DISTRICT ATTORNEY			238,457.05	339,307.00	378,459.00	343,152.00	343,152.00
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DEPARTMENT PROFILE

Tax Commissioner is elected by the voters for four year terms. The Tax Commissioner is responsible for preparing the annual tax digest, mailing out approximately 28,000 property tax bills and 90,000 motor vehicle tag pre-bills to county residents, and collecting all county, County Board of Education, and state property taxes. This elected official is also responsible for receiving property tax exemption applications, issuing executions against delinquent taxpayers, selling county and city motor vehicle license plates, transferring vehicle titles, and issuing county and city mobile home decals. The Tax Commissioner has a satellite office in Plainville to sell motor vehicle license plate tags.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Tax Commissioner (Elected)	1	1	1
Senior Clerk	1	1	1
Deputy Clerk	1	1	1
Clerk	10	10	10
Bookkeeper	1	1	1
Clerk (Part-time)	1	1	1
Student Intern (Part-time)	1	1	1
TOTAL POSITIONS	16	16	16

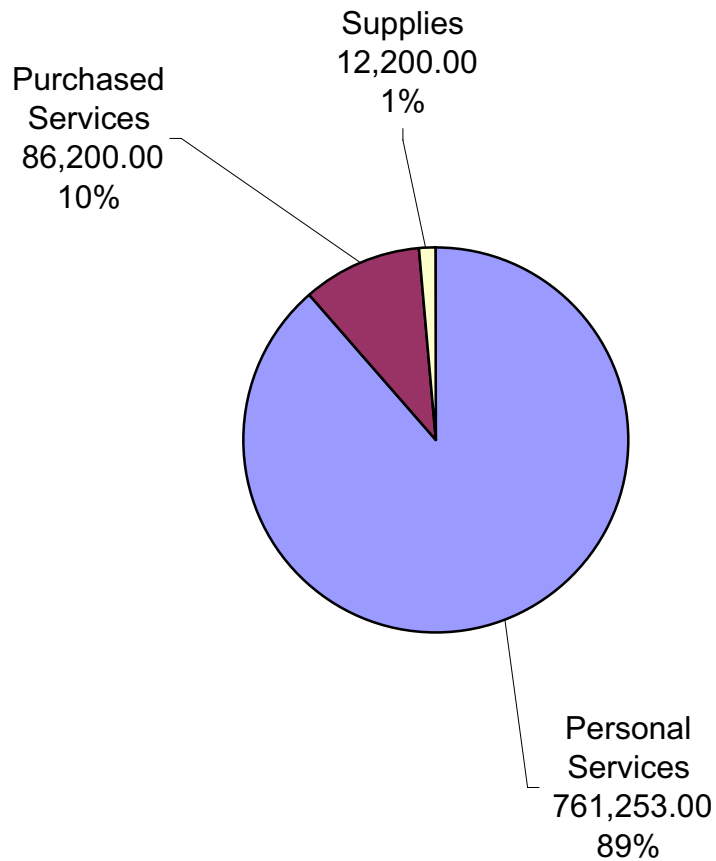
FY 2007-08 BUDGET HIGHLIGHTS

- Group health insurance expenses increased due to an existing employee changing from single to family coverage.
- Data processing expenses increased due to the extended warranty for the computer system purchased during the previous fiscal year - \$6,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	622,422.83	704,916.00	761,253.00	761,253.00	7.99%
Purchased Services	67,316.47	73,100.00	86,200.00	86,200.00	17.92%
Supplies	8,220.76	11,400.00	12,200.00	12,200.00	7.02%
Capital Outlay	-	21,573.00	-	-	-100.00%
TOTAL EXPENDITURES	697,960.06	810,989.00	859,653.00	859,653.00	6.00%

FY 2007-08 Approved Budget



TAX COMMISSIONER

415

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

415	511100	REGULAR EMPLOYEES SALARIES	75,489.22	457,704.00	481,453.00	481,453.00	481,453.00
415	511101	REGULAR HOURLY EMPLOYEES	294,575.09	-	-	-	-
415	511110	PART-TIME SALARIES	726.86	-	-	-	-
415	511300	OVERTIME	131.58	2,080.00	2,143.00	2,143.00	2,143.00
415	511400	VACATION PAY	19,141.74	-	-	-	-
415	511500	SICK PAY	6,846.75	-	-	-	-
415	511600	HOLIDAY PAY	13,072.42	-	-	-	-
415	511700	LONGEVITY PAY	2,460.00	2,670.00	2,880.00	2,880.00	2,880.00
415	511900	OTHER PAY	622.78	-	-	-	-
415	512100	GROUP INSURANCE	161,623.97	188,760.00	228,011.00	218,097.00	218,097.00
415	512200	FICA CONTRIBUTIONS	31,123.78	36,203.00	38,599.00	38,599.00	38,599.00
415	512400	RETIREMENT CONTRIBUTIONS	16,608.64	17,499.00	18,081.00	18,081.00	18,081.00
TOTAL PERSONAL SERVICES			622,422.83	704,916.00	771,167.00	761,253.00	761,253.00

PURCHASED SERVICES

415	521201	ACCOUNTING FEES	-	2,000.00	2,000.00	2,000.00	2,000.00
415	521202	AUDITING FEES	8,036.00	8,200.00	8,500.00	8,500.00	8,500.00
415	521305	DATA PROCESSING	1,630.00	3,000.00	10,000.00	10,000.00	10,000.00
415	522230	R&M-MACHINERY	452.09	500.00	500.00	500.00	500.00
415	522270	R&M-COMPUTERS	4,348.50	3,000.00	2,500.00	2,500.00	2,500.00
415	522320	RENTAL OF EQUIPMENT & VEHICLES	2,959.37	2,200.00	2,500.00	2,500.00	2,500.00
415	523201	COMM.-TELEPHONE	3,086.61	3,500.00	3,500.00	3,500.00	3,500.00
415	523220	COMM.-POSTAGE	17,025.67	16,000.00	20,000.00	20,000.00	20,000.00
415	523300	ADVERTISING	1,237.28	4,000.00	4,000.00	4,000.00	4,000.00
415	523400	PRINTING AND BINDING	24,069.47	25,000.00	26,000.00	26,000.00	26,000.00
415	523500	TRAVEL	2,466.48	3,000.00	3,000.00	3,000.00	3,000.00
415	523601	DUES	625.00	700.00	700.00	700.00	700.00
415	523700	EDUCATION AND TRAINING	1,380.00	2,000.00	3,000.00	3,000.00	3,000.00
TOTAL PURCHASED SERVICES			67,316.47	73,100.00	86,200.00	86,200.00	86,200.00

SUPPLIES

415	531101	OFFICE SUPPLIES	4,317.72	4,000.00	4,500.00	4,500.00	4,500.00
415	531110	OPERATIONAL SUPPLIES	210.00	1,200.00	1,500.00	1,500.00	1,500.00
415	531400	BOOKS AND PERIODICALS	-	200.00	200.00	200.00	200.00
415	531600	SMALL EQUIPMENT	3,393.04	5,000.00	5,000.00	5,000.00	5,000.00
415	531700	OTHER SUPPLIES	300.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL SUPPLIES			8,220.76	11,400.00	12,200.00	12,200.00	12,200.00

CAPITAL OUTLAY

415	542400	C.O.-COMPUTERS	-	21,573.00	-	-	-
TOTAL CAPITAL OUTLAY			-	21,573.00	-	-	-

TOTAL TAX COMMISSIONER			697,960.06	810,989.00	869,567.00	859,653.00	859,653.00
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Coroner's Office



DEPARTMENT PROFILE

The voters elect the Coroner for four year terms. The Coroner, with the assistance from the Georgia Bureau of Investigations and other state and local agencies, is responsible for investigating the cause and manner of death where a person dies under four situations: (1) as a result of violence, suicide, or accident, (2) suddenly when in apparent good health, (3) when unattended by a physician, or (4) in any suspicious or unusual manner.

STAFFING PLAN

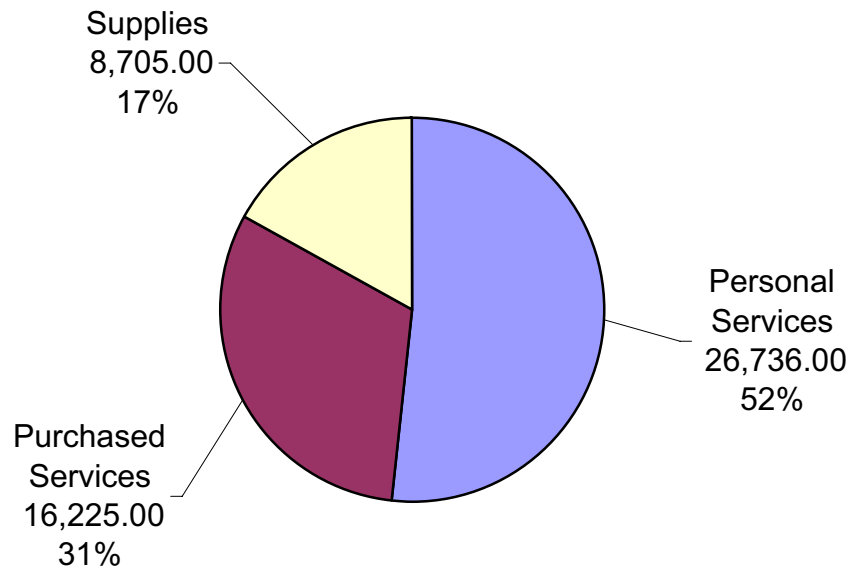
Position Title	FY2005-06	FY 2006-07	FY 2007-08
Coroner (Elected)	1	1	1
Deputy Coroner	1	1	1
TOTAL POSITIONS	2	2	2

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	25,205.10	26,843.00	26,736.00	26,736.00	-0.40%
Purchased Services	12,418.58	17,655.00	16,225.00	16,225.00	-8.10%
Supplies	7,708.93	8,725.00	8,705.00	8,705.00	-0.23%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	45,332.61	53,223.00	51,666.00	51,666.00	-2.93%

FY 2007-08 Approved Budget

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

418	511100	REGULAR EMPLOYEES SALARIES	12,046.19	18,720.00	18,000.00	18,000.00	18,000.00
418	511110	PART-TIME SALARIES	5,300.00	-	-	-	-
418	511900	OTHER PAY	-	-	8,612.00	-	-
418	512100	GROUP INSURANCE	6,551.86	6,690.00	7,694.00	7,359.00	7,359.00
418	512200	FICA CONTRIBUTIONS	1,307.05	1,433.00	1,377.00	1,377.00	1,377.00
TOTAL PERSONAL SERVICES			25,205.10	26,843.00	35,683.00	26,736.00	26,736.00

PURCHASED SERVICES

418	521220	MEDICAL	-	800.00	800.00	800.00	800.00
418	521221	MEDICAL EXAMINER	575.00	725.00	725.00	725.00	725.00
418	521305	DATA PROCESSING	-	725.00	-	-	-
418	521320	AMBULANCE SERVICE	7,500.00	7,500.00	9,700.00	7,500.00	7,500.00
418	522250	R&M-VEHICLES	99.37	975.00	500.00	500.00	500.00
418	523080	INQUESTS	-	1,200.00	1,200.00	1,200.00	1,200.00
418	523201	COMM.-TELEPHONE	2,062.36	1,920.00	2,000.00	2,000.00	2,000.00
418	523220	COMM.-POSTAGE	111.50	300.00	300.00	300.00	300.00
418	523400	PRINTING AND BINDING	236.48	360.00	300.00	300.00	300.00
418	523500	TRAVEL	783.87	1,800.00	1,500.00	1,500.00	1,500.00
418	523601	DUES	250.00	350.00	400.00	400.00	400.00
418	523700	EDUCATION AND TRAINING	800.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL PURCHASED SERVICES			12,418.58	17,655.00	18,425.00	16,225.00	16,225.00

SUPPLIES

418	531101	OFFICE SUPPLIES	1,068.99	1,000.00	900.00	900.00	900.00
418	531110	OPERATIONAL SUPPLIES	2,900.36	3,000.00	4,000.00	3,000.00	3,000.00
418	531270	GASOLINE/DIESEL	1,416.49	1,610.00	1,500.00	1,500.00	1,500.00
418	531400	BOOKS AND PERIODICALS	70.00	315.00	420.00	315.00	315.00
418	531600	SMALL EQUIPMENT	1,810.34	2,000.00	2,000.00	2,000.00	2,000.00
418	531700	OTHER SUPPLIES	106.00	200.00	510.00	200.00	200.00
418	531701	UNIFORMS	336.75	400.00	480.00	480.00	480.00
418	531702	SHOES/BOOTS	-	200.00	310.00	310.00	310.00
TOTAL SUPPLIES			7,708.93	8,725.00	10,120.00	8,705.00	8,705.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL CORONER			45,332.61	53,223.00	64,228.00	51,666.00	51,666.00
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DEPARTMENT PROFILE

The voters elect the Sheriff for four-year terms. The Sheriff and his office, which consists of four divisions – patrol, criminal investigations, drug task force, and K-9, are responsible for enforcing all federal, state, and county laws enacted for the protection of the lives, property, health, and welfare of the county citizens. The Sheriff's Department provides security for all courts, processes court orders, patrols county neighborhoods, manages the community service program, and operates the 175 bed county jail.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Sheriff (Elected)	1	1	1
Investigator	6	6	6
Deputy	24	25	25
School Resource Officer*	3	3	3
Drug Task Force Officers	4	4	4
Administrative Officers	2	2	2
Comm/Receptionist	5	5	5
Clerk	3	3	3
Secretary	1	1	1
TOTAL POSITIONS	49	50	50

*Gordon County Board of Education funds a portion of two full-time School Resource Officers.

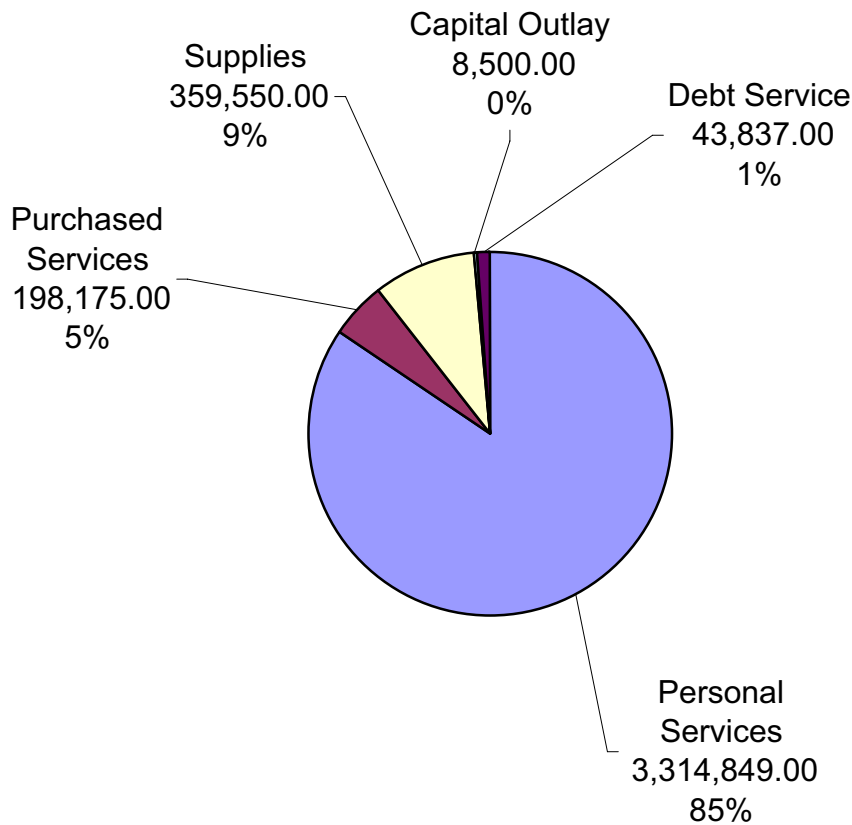
FY 2007-08 BUDGET HIGHLIGHTS

- New Deputy expenses that were approved during the previous fiscal year is now for the entire year - \$57,499 (salary and benefits).
- Repairs and maintenance to vehicle expenses increased due to the aging condition of the departmental vehicles - \$20,000.
- Small equipment purchase of five intoxilizers, seven digimax cameras, desk chair, VCR, two digital video camera recorders, eight digital voice recorders, eight digital cameras, ten handguns, six desktop computers, one laptop computer, and 14 soft body armor sets - \$37,000.
- Small equipment purchase for the Drug Task Force of three computer printers, 8mm camera, digital body wire, four digital voice recorders, four security cameras, and two laptop computers - \$6,000.
- Special gear purchase of three night vision monoculars, one digital video recording system, and one electronic digital scales - \$13,175.
- Capital outlay purchase of a fence around the new DTF evidence building - \$8,500.
- A significant decrease in debt service expenses due to the retirement of the debt that purchased 21 new patrol vehicles in 2003.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	2,728,416.43	2,999,567.00	3,314,849.00	3,314,849.00	10.51%
Purchased Services	181,902.46	186,124.00	198,175.00	198,175.00	6.47%
Supplies	304,188.06	348,740.00	357,550.00	359,550.00	3.10%
Capital Outlay	-	69,516.00	8,500.00	8,500.00	-87.77%
Debt Service	175,345.00	175,345.00	43,837.00	43,837.00	-75.00%
TOTAL EXPENDITURES	3,389,851.95	3,779,292.00	3,922,911.00	3,924,911.00	3.85%

FY 2007-08 Approved Budget



SHERIFF'S DEPARTMENT

420

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

420	511100	REGULAR EMPLOYEES SALARIES	288,887.07	1,681,184.00	1,784,705.00	1,784,705.00	1,784,705.00
420	511101	REGULAR HOURLY EMPLOYEES	1,184,133.89	-	-	-	-
420	511300	OVERTIME	308,573.52	293,800.00	358,892.00	358,892.00	358,892.00
420	511400	VACATION PAY	84,525.42	-	-	-	-
420	511500	SICK PAY	27,200.87	-	-	-	-
420	511600	HOLIDAY PAY	57,264.39	67,272.00	66,625.00	66,625.00	66,625.00
420	511700	LONGEVITY PAY	5,370.00	6,585.00	7,335.00	7,335.00	7,335.00
420	511900	OTHER PAY	2,705.88	-	289,281.00	57,499.00	57,499.00
420	512100	GROUP INSURANCE	559,348.41	689,190.00	792,569.00	758,109.00	758,109.00
420	512200	FICA CONTRIBUTIONS	146,785.62	163,707.00	177,606.00	177,606.00	177,606.00
420	512400	RETIREMENT CONTRIBUTIONS	63,621.36	97,829.00	104,078.00	104,078.00	104,078.00
TOTAL PERSONAL SERVICES			2,728,416.43	2,999,567.00	3,581,091.00	3,314,849.00	3,314,849.00

PURCHASED SERVICES

420	521202	AUDITING FEES	1,540.00	-	-	-	-
420	521220	MEDICAL	339.89	500.00	800.00	800.00	800.00
420	521229	VETERINARIAN	152.70	500.00	500.00	500.00	500.00
420	521305	DATA PROCESSING	2,510.00	6,500.00	6,500.00	6,500.00	6,500.00
420	522110	DISPOSAL	-	800.00	-	-	-
420	522110	DISPOSAL-DTF	476.84	650.00	650.00	650.00	650.00
420	522210	R&M-BUILDINGS	3,980.62	3,000.00	3,000.00	3,000.00	3,000.00
420	522210	R&M-BUILDINGS-DTF	13,447.00	11,447.00	5,000.00	5,000.00	5,000.00
420	522230	R&M-MACHINERY	3,317.27	3,500.00	5,000.00	5,000.00	5,000.00
420	522230	R&M-MACHINERY-DTF	510.23	53.00	750.00	750.00	750.00
420	522250	R&M-VEHICLES	73,709.40	75,000.00	70,000.00	90,000.00	90,000.00
420	522250	R&M-VEHICLES-DTF	4,552.67	1,500.00	1,500.00	1,500.00	1,500.00
420	522270	R&M-COMPUTERS	265.79	1,000.00	1,000.00	1,000.00	1,000.00
420	522290	EXTERMINATING	27.50	324.00	325.00	325.00	325.00
420	522310	RENTAL OF LAND & BLDGS	4,950.00	-	-	-	-
420	522320	RENTAL OF EQUIPMENT & VEHICLES	2,754.37	3,000.00	3,000.00	3,000.00	3,000.00
420	522320	RENTAL OF EQUIPMENT & VEHICLES	3,399.00	3,800.00	3,800.00	3,800.00	3,800.00
420	523019	TOWING SERVICES	875.00	700.00	800.00	800.00	800.00
420	523019	TOWING SERVICES-DTF	460.00	1,000.00	900.00	900.00	900.00
420	523081	DARE PROGRAM COSTS	706.00	2,000.00	2,000.00	2,000.00	2,000.00
420	523201	COMM.-TELEPHONE	37,778.81	45,000.00	40,000.00	40,000.00	40,000.00
420	523201	COMM.-TELEPHONE-DTF	12,873.33	3,600.00	8,600.00	8,600.00	8,600.00
420	523220	COMM.-POSTAGE	324.61	350.00	350.00	350.00	350.00
420	523300	ADVERTISING	811.78	1,000.00	1,000.00	1,000.00	1,000.00
420	523300	ADVERTISING-DTF	1,193.11	2,000.00	2,000.00	2,000.00	2,000.00
420	523400	PRINTING AND BINDING	3,142.32	4,000.00	4,000.00	4,000.00	4,000.00
420	523500	TRAVEL	3,376.04	6,500.00	6,500.00	6,500.00	6,500.00
420	523601	DUES	855.00	1,200.00	1,200.00	1,200.00	1,200.00
420	523700	EDUCATION AND TRAINING	2,761.50	6,000.00	6,500.00	6,500.00	6,500.00
420	523700	EDUCATION AND TRAINING-DTF	811.68	1,200.00	2,500.00	2,500.00	2,500.00
TOTAL PURCHASED SERVICES			181,902.46	186,124.00	178,175.00	198,175.00	198,175.00

SHERIFF'S DEPARTMENT

420

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

420	531101	OFFICE SUPPLIES	8,132.19	10,000.00	10,000.00	10,000.00	10,000.00
420	531101	OFFICE SUPPLIES-DTF	4,981.03	3,425.00	3,500.00	3,500.00	3,500.00
420	531110	OPERATIONAL SUPPLIES	30,449.83	39,500.00	40,000.00	40,000.00	40,000.00
420	531110	OPERATIONAL SUPPLIES-DTF	7,185.60	7,000.00	7,000.00	7,000.00	7,000.00
420	531115	OPERATIONAL SUPPLIES-DARE	5,267.81	4,000.00	3,000.00	3,000.00	3,000.00
420	531131	EXPLORER PROGRAM	-	-	-	-	2,000.00
420	531136	EDUCATIONAL MATERIALS-DTF	1,306.10	3,800.00	4,000.00	4,000.00	4,000.00
420	531150	AUTOMOTIVE/MACHINERY SUPPLIES	5,187.32	7,000.00	7,000.00	7,000.00	7,000.00
420	531151	TIRES AND TUBES	8.00	-	-	-	-
420	531210	WATER/SEWER-DTF	131.87	374.00	375.00	375.00	375.00
420	531230	ELECTRICITY	-	-	-	-	-
420	531230	ELECTRICITY-DTF	4,617.67	4,650.00	7,000.00	7,000.00	7,000.00
420	531270	GASOLINE/DIESEL	176,099.75	185,000.00	185,000.00	185,000.00	185,000.00
420	531400	BOOKS AND PERIODICALS	1,280.75	2,500.00	2,500.00	2,500.00	2,500.00
420	531600	SMALL EQUIPMENT	20,169.67	29,916.00	37,000.00	37,000.00	37,000.00
420	531600	SMALL EQUIPMENT-DTF	5,259.39	7,550.00	6,000.00	6,000.00	6,000.00
420	531700	OTHER SUPPLIES	8,514.53	10,000.00	10,000.00	10,000.00	10,000.00
420	531701	UNIFORMS	22,068.27	22,000.00	22,000.00	22,000.00	22,000.00
420	531703	SPECIAL GEAR	3,339.92	12,025.00	13,175.00	13,175.00	13,175.00
420	531703	SPECIAL GEAR-DTF	188.36	-	-	-	-
TOTAL SUPPLIES			304,188.06	348,740.00	357,550.00	357,550.00	359,550.00

CAPITAL OUTLAY

420	541300	C.O.-BUILDINGS	-	63,516.00	8,500.00	8,500.00	8,500.00
420	542100	C.O.-MACHINERY	-	6,000.00	14,000.00	-	-
420	542200	C.O.-VEHICLES	-	-	190,000.00	-	-
TOTAL CAPITAL OUTLAY			-	69,516.00	212,500.00	8,500.00	8,500.00

DEBT SERVICE

420	581300	PRINCIPAL-OTHER DEBT	166,072.32	170,958.00	43,520.00	43,520.00	43,520.00
420	582300	INTEREST-OTHER DEBT	9,272.68	4,387.00	317.00	317.00	317.00
TOTAL DEBT SERVICE			175,345.00	175,345.00	43,837.00	43,837.00	43,837.00

TOTAL SHERIFF'S DEPARTMENT			3,389,851.95	3,779,292.00	4,373,153.00	3,922,911.00	3,924,911.00
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DEPARTMENT PROFILE

The 175 bed county jail consists of three divisions – detention, court services, and litter control. The jail, under the direction of the Sheriff, is primarily a holding facility for men and women charged with a criminal offense waiting for a court appearance and for persons already sentenced but waiting for a transfer to a state or federal facility. The county jail also holds persons found guilty of certain misdemeanors and sentenced to one year or less. The county jail does not hold juveniles; they are transferred to a juvenile detention center in Rome or Dalton. This division also performs litter control along county and state rights-of-ways using county inmate labor.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Jail Administrator	1	1	1
Detention Officer	20	20	20
Court Officer	7	7	12
Medical Officer	1	1	1
Clerical Officer	3	3	3
Litter Patrol Officer	4	4	4
Maintenance Officer	1	1	1
TOTAL POSITIONS	37	37	42

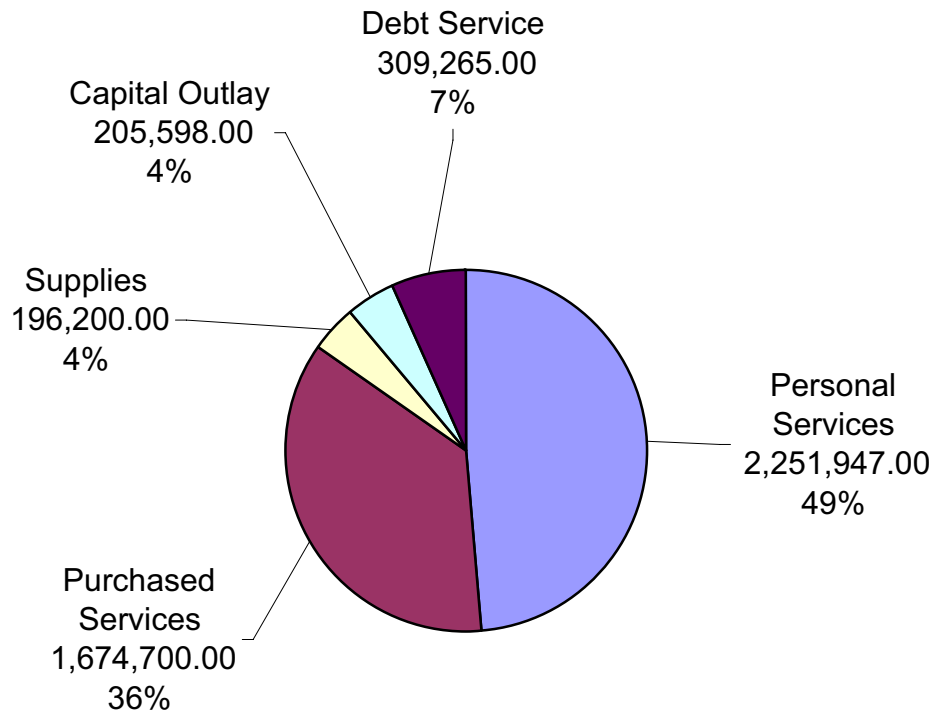
FY 2007-08 BUDGET HIGHLIGHTS

- The addition of 5 new full-time courthouse security positions as recommended by the Sheriff's Department and required by the Superior Court judges to begin January 2008 - \$146,504 (salary and benefits).
- Small equipment purchase of twelve portable radios, two external defibrillators, five vehicle transport seats, wheel chair, scales, and intercom - \$15,100.
- Special gear purchase of a portable repeater - \$3,600.
- Courthouse security equipment purchases including 13 uniforms and duty gear, 13 handguns, 13 portable radios, eight heavy duty plant containers, construction of a lobby at the Sheriff's Department, two stun belts, four barrier gates for reserved parking, 62 reserved parking numbers, exterior security camera, six interior security cameras, exterior lighting, and service contracts for four x-ray machines - \$205,598.
- New annual debt payment for the construction of the new Sheriff's administration building and the cost to furnish and equip the new judicial complex - \$309,265 (principal and interest for one-half year of a 15 year debt).

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	1,524,077.81	1,977,333.00	2,481,093.00	2,251,947.00	13.89%
Purchased Services	1,649,057.95	1,713,690.00	1,674,700.00	1,674,700.00	-2.28%
Supplies	189,167.25	202,445.00	196,200.00	196,200.00	-3.08%
Capital Outlay	52,852.00	-	205,598.00	205,598.00	0.00%
Debt Service	-	-	309,265.00	309,265.00	0.00%
TOTAL EXPENDITURES	3,415,155.01	3,893,468.00	4,866,856.00	4,637,710.00	19.12%

FY 2007-08 Approved Budget



COUNTY JAIL

421

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

421	511100	REGULAR EMPLOYEES SALARIES	147,040.82	1,093,107.00	1,142,812.00	1,142,812.00	1,142,812.00
421	511101	REGULAR HOURLY EMPLOYEES	691,109.98	-	-	-	-
421	511300	OVERTIME	155,071.60	172,983.00	193,332.00	193,332.00	193,332.00
421	511400	VACATION PAY	42,272.99	-	-	-	-
421	511500	SICK PAY	18,180.18	-	-	-	-
421	511600	HOLIDAY PAY	33,237.06	43,375.00	42,959.00	42,959.00	42,959.00
421	511700	LONGEVITY PAY	1,711.15	2,250.00	2,460.00	2,460.00	2,460.00
421	511900	OTHER PAY	922.63	-	276,560.00	-	-
421	511901	OTHER PAY-COURTHOUSE SECURITY	-	-	761,829.00	375,650.00	146,504.00
421	512100	GROUP INSURANCE	328,723.00	494,790.00	572,252.00	547,371.00	547,371.00
421	512200	FICA CONTRIBUTIONS	82,613.74	105,355.00	110,723.00	110,723.00	110,723.00
421	512400	RETIREMENT CONTRIBUTIONS	23,194.66	65,473.00	65,786.00	65,786.00	65,786.00
TOTAL PERSONAL SERVICES			1,524,077.81	1,977,333.00	3,168,713.00	2,481,093.00	2,251,947.00

PURCHASED SERVICES

421	521220	MEDICAL	100.80	-	-	-	-
421	521222	MEDICAL-INMATES	416,261.55	400,000.00	400,000.00	400,000.00	400,000.00
421	521305	DATA PROCESSING	11,376.39	14,000.00	10,000.00	10,000.00	10,000.00
421	521320	AMBULANCE SERVICE	1,600.00	2,000.00	2,000.00	2,000.00	2,000.00
421	522110	DISPOSAL	5,432.60	5,500.00	5,000.00	5,000.00	5,000.00
421	522210	R&M-BUILDINGS	81,017.20	119,990.00	85,000.00	85,000.00	85,000.00
421	522230	R&M-MACHINERY	14,063.03	10,000.00	14,000.00	14,000.00	14,000.00
421	522250	R&M-VEHICLES	11,554.25	10,000.00	6,000.00	6,000.00	6,000.00
421	522270	R&M-COMPUTERS	-	500.00	500.00	500.00	500.00
421	522290	EXTERMINATING	133.01	1,000.00	1,000.00	1,000.00	1,000.00
421	522320	RENTAL OF EQUIPMENT & VEHICLES	4,449.29	5,000.00	5,000.00	5,000.00	5,000.00
421	523005	INMATE HOUSING	651,040.00	698,500.00	700,000.00	700,000.00	700,000.00
421	523010	INMATE FOOD SERVICES	420,211.78	410,000.00	410,000.00	410,000.00	410,000.00
421	523015	PRISONER TRANSPORT	-	1,500.00	2,000.00	2,000.00	2,000.00
421	523201	COMM.-TELEPHONE	23,980.62	22,000.00	20,000.00	20,000.00	20,000.00
421	523220	COMM.-POSTAGE	606.02	800.00	800.00	800.00	800.00
421	523300	ADVERTISING	-	400.00	400.00	400.00	400.00
421	523400	PRINTING AND BINDING	1,715.91	2,500.00	2,000.00	2,000.00	2,000.00
421	523500	TRAVEL	5,447.50	5,000.00	6,000.00	6,000.00	6,000.00
421	523700	EDUCATION AND TRAINING	68.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL PURCHASED SERVICES			1,649,057.95	1,713,690.00	1,674,700.00	1,674,700.00	1,674,700.00

COUNTY JAIL

421

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

421	531101	OFFICE SUPPLIES	6,552.95	6,000.00	6,000.00	6,000.00	6,000.00
421	531110	OPERATIONAL SUPPLIES	9,000.01	15,500.00	15,000.00	15,000.00	15,000.00
421	531117	PRISONER SUPPLIES	24,150.52	20,000.00	20,000.00	20,000.00	20,000.00
421	531140	JANITORIAL SUPPLIES	21,894.21	23,000.00	23,000.00	23,000.00	23,000.00
421	531150	AUTOMOTIVE/MACHINERY SUPPLIES	3,064.09	2,500.00	4,000.00	4,000.00	4,000.00
421	531151	TIRES AND TUBES	-	500.00	500.00	500.00	500.00
421	531210	WATER/SEWER	5,844.80	8,000.00	9,000.00	9,000.00	9,000.00
421	531220	NATURAL GAS	26,487.99	25,000.00	25,000.00	25,000.00	25,000.00
421	531230	ELECTRICITY	49,669.16	50,000.00	45,000.00	45,000.00	45,000.00
421	531270	GASOLINE/DIESEL	2,965.55	1,500.00	4,000.00	4,000.00	4,000.00
421	531400	BOOKS & PERIODICALS	99.50	-	-	-	-
421	531600	SMALL EQUIPMENT	11,405.51	16,800.00	19,100.00	15,100.00	15,100.00
421	531700	OTHER SUPPLIES	3,891.79	5,000.00	5,000.00	5,000.00	5,000.00
421	531701	UNIFORMS	17,538.87	21,000.00	21,000.00	21,000.00	21,000.00
421	531703	SPECIAL GEAR	6,602.30	7,645.00	3,600.00	3,600.00	3,600.00
TOTAL SUPPLIES			189,167.25	202,445.00	200,200.00	196,200.00	196,200.00

CAPITAL OUTLAY

421	542100	C.O. MACHINERY-COURTHOUSE SECURITY	-	-	205,598.00	205,598.00	205,598.00
421	542100	C.O. MACH CJCC GRANT	19,635.00	-	-	-	-
421	542200	C.O. VEHICLES	33,217.00	-	-	-	-
TOTAL CAPITAL OUTLAY			52,852.00	-	205,598.00	205,598.00	205,598.00

DEBT SERVICE

421	581300	PRINCIPAL-JAIL ADMIN	-	-	299,088.00	149,540.00	149,540.00
421	582300	INTEREST-JAIL ADMIN	-	-	319,450.00	159,725.00	159,725.00
TOTAL DEBT SERVICE			-	-	618,538.00	309,265.00	309,265.00

TOTAL COUNTY JAIL			3,415,155.01	3,893,468.00	5,867,749.00	4,866,856.00	4,637,710.00
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DEPARTMENT PROFILE

This department consists of several large expenditures that are not contained in any other departmental budgets including retirees' health insurance premiums, county-wide unemployment insurance, county-wide workers' compensation insurance, and rental of cell towers throughout the state. In addition, this department also includes property and liability insurance for all county facilities, potential claims and judgments against the county, indigent burial expenses, and principle and interest on all General Fund debt (Wall Street Annex).

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this department	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- Created a contingency account from the Board initiated reduction of the courthouse security positions from 13 positions to five - \$229,146.
- Other technical service expenses of \$25,000 includes \$10,000 to televise the county commission meetings and other public meetings, \$5,000 to produce a promotional DVD, and \$10,000 for other services as needed.
- Insurance other than employee insurance expenses have increased due to the need for more legal fees to pay for pending or future legal actions.
- Since the Multi-Facility Complex debt was retired during the previous fiscal year using old Landfill SPLOST funds, that debt is not reoccurring this fiscal year, an annual savings of \$673,360.



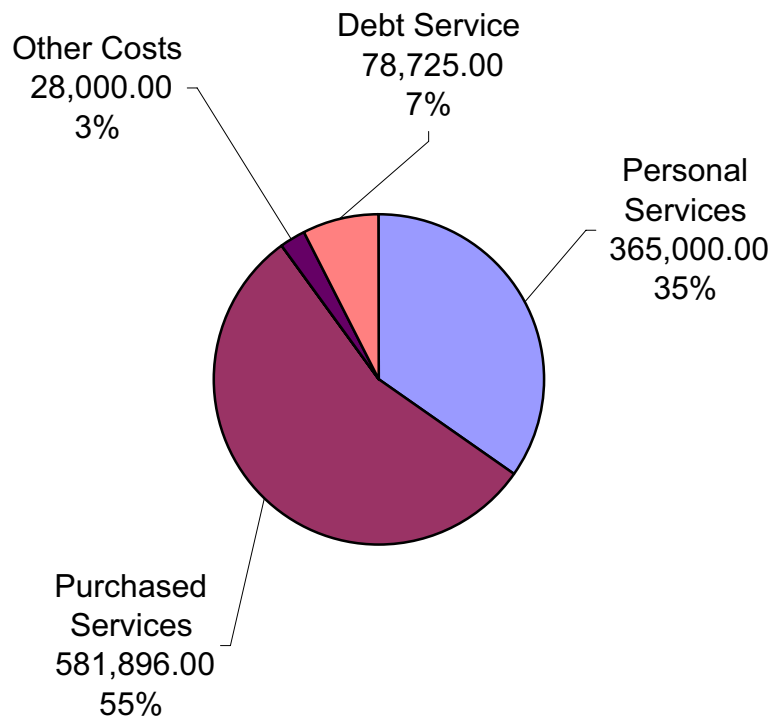
Wall Street Annex Building

(Offices of the Building & Planning Department, GIS Office, Code Enforcement, Finance and Purchasing Department)

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	282,182.04	336,647.00	365,000.00	365,000.00	8.42%
Purchased Services	298,743.08	393,346.00	352,750.00	581,896.00	47.93%
Supplies	6,250.29	-	-	-	0.00%
Capital Outlay	36,345.00	-	-	-	0.00%
Other Costs	18,592.19	26,600.00	28,000.00	28,000.00	5.26%
Debt Service	752,542.14	752,087.00	78,725.00	78,725.00	-89.53%
TOTAL EXPENDITURES	1,394,654.74	1,508,680.00	824,475.00	1,053,621.00	-30.16%

FY 2007-08 Approved Budget



NON-DEPARTMENTAL

100100

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

100100	512100	GROUP INSURANCE	30,970.06	40,000.00	45,000.00	45,000.00	45,000.00
100100	512600	UNEMPLOYMENT INSURANCE	13,672.00	10,000.00	20,000.00	20,000.00	20,000.00
100100	512700	WORKERS COMPENSATION	237,539.98	286,647.00	300,000.00	300,000.00	300,000.00
TOTAL PERSONAL SERVICES			282,182.04	336,647.00	365,000.00	365,000.00	365,000.00

PURCHASED SERVICES

100100	521208	CONTINGENCY	-	-	-	-	229,146.00
100100	521190	PAYROLL ERROR ADJUSTMENT	(0.21)	-	-	-	-
100100	521307	OTHER TECHNICAL SERVICES	-	79,000.00	25,000.00	25,000.00	25,000.00
100100	521331	TIMBER PROTECTION	-	4,500.00	-	-	-
100100	522310	RENTAL OF LAND & BLDGS	5,805.50	6,500.00	6,500.00	6,500.00	6,500.00
100100	523100	INSURANCE, OTHER THAN EMPLOY	284,649.04	284,596.00	310,000.00	310,000.00	310,000.00
100100	523100	INSURANCE TUCKER HOLLOW	1,668.75	8,000.00	-	-	-
100100	523210	COMM.-INTERNET	5,220.78	9,500.00	9,500.00	9,500.00	9,500.00
100100	523220	POSTAGE	126.00	200.00	200.00	200.00	200.00
100100	523670	BANK TRANSACTION FEES	1,273.22	1,000.00	1,500.00	1,500.00	1,500.00
100100	523672	BAD CHECK FEES	-	50.00	50.00	50.00	50.00
TOTAL PURCHASED SERVICES			298,743.08	393,346.00	352,750.00	352,750.00	581,896.00

SUPPLIES

100100	531600	SMALL EQUIPMENT	6,064.29	-	-	-	-
100100	531700	OTHER SUPPLIES	186.00	-	-	-	-
TOTAL SUPPLIES			6,250.29	-	-	-	-

CAPITAL OUTLAY

100100	542100	C.O. - MACHINERY	18,865.00	-	-	-	-
100100	542200	C.O. - VEHICLES	17,480.00	-	-	-	-
TOTAL CAPITAL OUTLAY			36,345.00	-	-	-	-

OTHER COSTS

100100	573000	CLAIMS & JUDGEMENTS	3,892.19	8,800.00	10,000.00	10,000.00	10,000.00
100100	574001	INDIGENT FUNERAL	14,700.00	15,000.00	18,000.00	18,000.00	18,000.00
100100	574010	SEWER EXTENSION IN COUNTY	0.00	2,800.00	-	-	-
TOTAL OTHER COSTS			18,592.19	26,600.00	28,000.00	28,000.00	28,000.00

DEBT SERVICE

100100	581203	PRINCIPAL-CAP LEASE-ACCG/WAC	503,646.03	534,564.00	-	-	-
100100	581204	PRINCIPAL-CL-BB&T-FOREMO	55,663.14	57,947.00	60,323.00	60,323.00	60,323.00
100100	582023	INTEREST-CAP LEASE-ACCG/WACH	169,713.53	138,797.00	-	-	-
100100	582204	INTEREST-CL-BB&T-FOREMOST	23,519.44	20,779.00	18,402.00	18,402.00	18,402.00
TOTAL DEBT SERVICE			752,542.14	752,087.00	78,725.00	78,725.00	78,725.00

TOTAL NON-DEPARTMENTAL			1,394,654.74	1,508,680.00	824,475.00	824,475.00	1,053,621.00
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DEPARTMENT PROFILE

The Board of County Commissioners is composed of five members elected by the voters through at-large elections for four year staggered terms. The Board, as the county's governing authority, is responsible for establishing policy for county operations, enacting ordinances and resolutions to promote the county's health, safety, and welfare, and approving the annual budget and millage rate which funds the operations of the constitutional officers as well as the departments under the Board's jurisdiction. The Board appoints a county administrator to supervise the day-to-day operations of the county.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
County Commissioners (Elected)	5	5	5
TOTAL POSITIONS	5	5	5

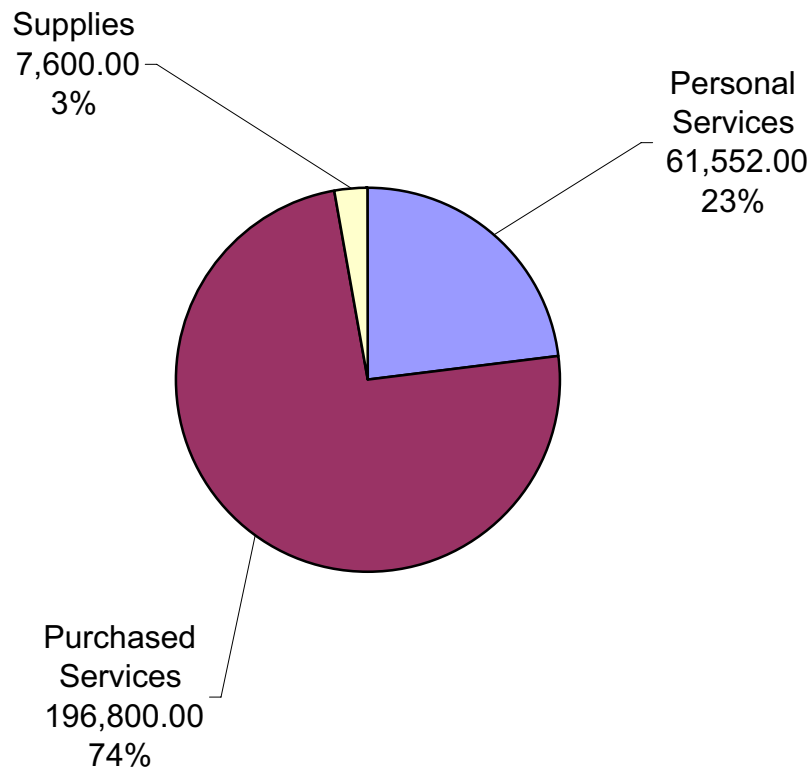
FY 2007-08 BUDGET HIGHLIGHTS

- Group health insurance expenses decreased from the previous fiscal year due to only one county commissioner on the health insurance plan instead of three the previous fiscal year.
- Other technical service expenses of \$85,000 includes \$15,000 to complete the county-wide comprehensive master plan, \$60,000 to complete the Unified Land Development Code, \$5,000 for a Board retreat to establish future county goals, and \$5,000 for other services as needed.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	83,054.92	94,978.00	61,552.00	61,552.00	-35.19%
Purchased Services	101,771.10	273,425.00	196,800.00	196,800.00	-28.02%
Supplies	16,499.09	7,150.00	7,600.00	7,600.00	6.29%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	201,325.11	375,553.00	265,952.00	265,952.00	-29.18%

FY 2007-08 Approved Budget



BOARD OF COUNTY COMMISSIONERS

400

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

400	511100	REGULAR EMPLOYEES SALARIES	40,472.82	44,011.00	40,624.00	40,624.00	40,624.00
400	512100	GROUP INSURANCE	39,756.41	47,600.00	18,630.00	17,820.00	17,820.00
400	512200	FICA CONTRIBUTIONS	2,825.69	3,367.00	3,108.00	3,108.00	3,108.00
TOTAL PERSONAL SERVICES			83,054.92	94,978.00	62,362.00	61,552.00	61,552.00

PURCHASED SERVICES

400	521307	OTHER TECHNICAL SERVICES	38,617.00	180,800.00	85,000.00	85,000.00	85,000.00
400	522250	R&M-VEHICLES	103.75	500.00	500.00	500.00	500.00
400	523201	COMM.-TELEPHONE	-	7,025.00	6,000.00	6,000.00	6,000.00
400	523220	COMM.-POSTAGE	6.87	300.00	300.00	300.00	300.00
400	523300	ADVERTISING	5,632.52	5,500.00	7,000.00	7,000.00	7,000.00
400	523400	PRINTING AND BINDING	-	800.00	500.00	500.00	500.00
400	523500	TRAVEL	6,043.20	15,000.00	32,000.00	32,000.00	32,000.00
400	523601	DUES	45,527.76	56,500.00	57,500.00	57,500.00	57,500.00
400	523700	EDUCATION AND TRAINING	5,840.00	7,000.00	8,000.00	8,000.00	8,000.00
TOTAL PURCHASED SERVICES			101,771.10	273,425.00	196,800.00	196,800.00	196,800.00

SUPPLIES

400	531101	OFFICE SUPPLIES	-	100.00	150.00	150.00	150.00
400	531110	OPERATIONAL SUPPLIES	569.60	1,300.00	1,500.00	1,500.00	1,500.00
400	531270	GASOLINE/DIESEL	885.32	650.00	1,000.00	1,000.00	1,000.00
400	531300	FOOD	504.78	500.00	750.00	750.00	750.00
400	531400	BOOKS AND PERIODICALS	-	100.00	100.00	100.00	100.00
400	531600	SMALL EQUIPMENT	12,341.96	-	-	-	-
400	531700	OTHER SUPPLIES	2,176.70	4,400.00	4,000.00	4,000.00	4,000.00
400	531707	AWARDS	20.73	100.00	100.00	100.00	100.00
TOTAL SUPPLIES			16,499.09	7,150.00	7,600.00	7,600.00	7,600.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL BOARD OF COUNTY COMMISSIONERS			201,325.11	375,553.00	266,762.00	265,952.00	265,952.00
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DEPARTMENT PROFILE

The County Attorney is appointed by and is directly responsible to the Board of County Commissioners. This position provides legal research, representations, and opinions to the Board of Commissioners, constitutional officers, county departments, and Board appointed commissions and committees. This position also prepares ordinances, contracts and other legal documents, conducts property acquisitions and closings for property transactions, and responds to insurance carrier questions regarding claims against the county. In addition, this position also represents the county commissioners, county officials, and employees in court proceedings, and attends commission and other meetings where county business is conducted.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
County Attorney	1	1	1
TOTAL POSITIONS	1	1	1

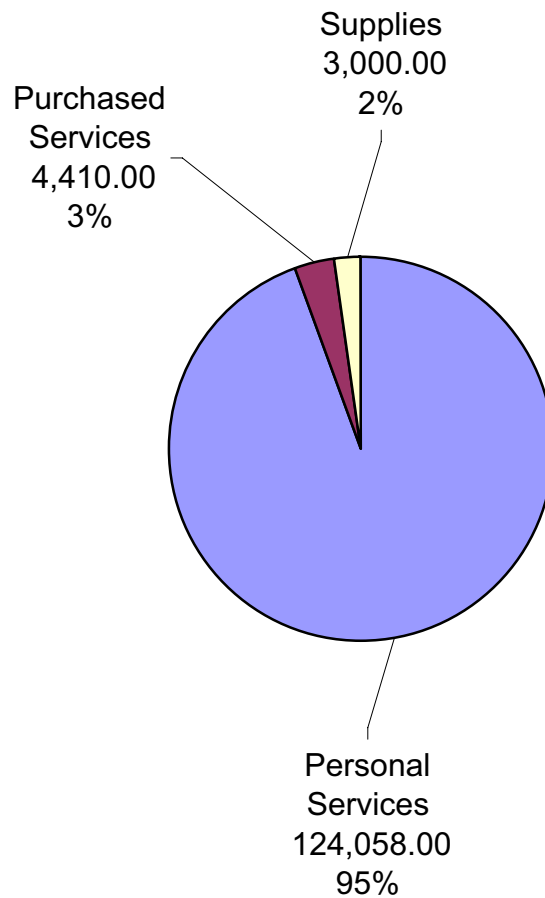
FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of a replacement desk chair - \$150.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	100,129.68	104,507.00	124,058.00	124,058.00	18.71%
Purchased Services	2,368.56	4,375.00	4,410.00	4,410.00	0.80%
Supplies	1,157.47	2,800.00	3,000.00	3,000.00	7.14%
Capital Outlay	500.00	-	-	-	0.00%
TOTAL EXPENDITURES	104,155.71	111,682.00	131,468.00	131,468.00	17.72%

FY 2007-08 Approved Budget



COUNTY ATTORNEY

401

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

401	511100	REGULAR EMPLOYEES SALARIES	67,537.21	77,953.00	94,478.00	94,478.00	94,478.00
401	511400	VACATION PAY	4,898.57	-	-	-	-
401	511500	SICK PAY	-	-	-	-	-
401	511600	HOLIDAY PAY	2,917.42	-	-	-	-
401	511700	LONGEVITY PAY	165.00	180.00	195.00	195.00	195.00
401	512100	GROUP INSURANCE	14,754.90	16,200.00	18,630.00	17,820.00	17,820.00
401	512200	FICA CONTRIBUTIONS	5,969.00	6,276.00	7,550.00	7,550.00	7,550.00
401	512400	RETIREMENT CONTRIBUTIONS	3,887.58	3,898.00	4,015.00	4,015.00	4,015.00
TOTAL PERSONAL SERVICES			100,129.68	104,507.00	124,868.00	124,058.00	124,058.00

PURCHASED SERVICES

401	522230	R&M MACHINERY	150.70	-	-	-	-
401	522320	RENTAL OF EQUIPMENT & VEHICLES	1,613.67	1,600.00	1,600.00	1,600.00	1,600.00
401	523201	COMM.-TELEPHONE	69.28	400.00	400.00	400.00	400.00
401	523220	COMM.-POSTAGE	194.91	125.00	160.00	160.00	160.00
401	523500	TRAVEL	-	1,000.00	1,000.00	1,000.00	1,000.00
401	523601	DUES	340.00	250.00	250.00	250.00	250.00
401	523700	EDUCATION AND TRAINING	-	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL PURCHASED SERVICES			2,368.56	4,375.00	4,410.00	4,410.00	4,410.00

SUPPLIES

401	531101	OFFICE SUPPLIES	22.44	300.00	350.00	350.00	350.00
401	531400	BOOKS AND PERIODICALS	1,135.03	2,500.00	2,500.00	2,500.00	2,500.00
401	531600	SMALL EQUIPMENT	-	-	150.00	150.00	150.00
TOTAL SUPPLIES			1,157.47	2,800.00	3,000.00	3,000.00	3,000.00

CAPITAL OUTLAY

401	542300	C.O. - FURNITURE & FIXTURES	500.00	-	-	-	-
TOTAL CAPITAL OUTLAY			500.00	-	-	-	-

TOTAL COUNTY ATTORNEY			104,155.71	111,682.00	132,278.00	131,468.00	131,468.00
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DEPARTMENT PROFILE

The County Clerk is appointed by and is directly responsible to the Board of County Commissioners. This position serves as clerk to the Board of Commissioners and prepares the commission agendas, notifies the media of all Board meetings, records all commission meetings, prepares commission meeting minutes, maintains all county records, and responds to open records requests. In addition, this department also arranges training and travel plans for the Board members, maintains all renewals and new applications for beer and wine licenses, receives citizens' complaints and refers them to the appropriate department for resolution.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
County Clerk	1	1	1
TOTAL POSITIONS	1	1	1

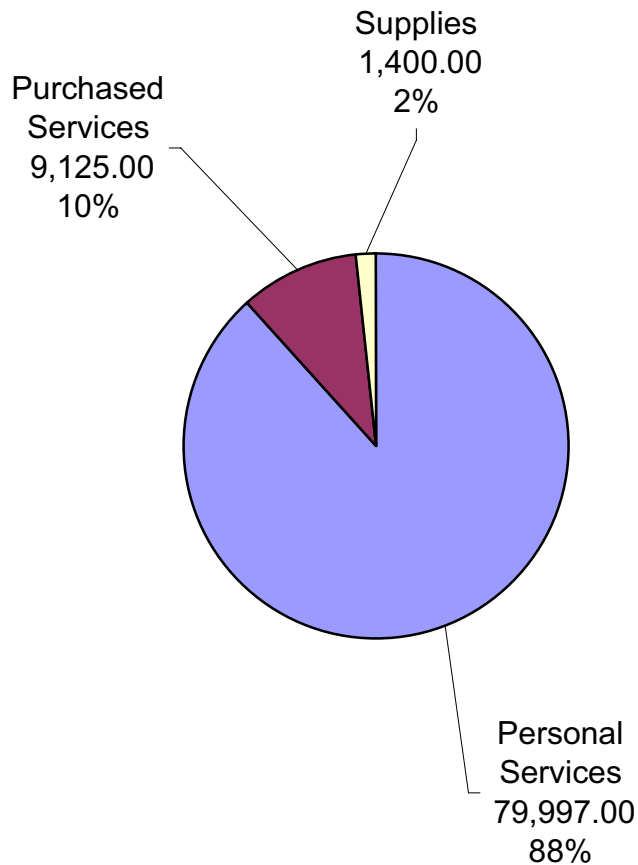
FY 2007-08 BUDGET HIGHLIGHTS

- Postage increase for a new postage machine for the county administration building - \$240.
- Printing expense increase to update the county code book - \$3,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	66,338.10	69,455.00	79,997.00	79,997.00	15.18%
Purchased Services	4,199.29	5,860.00	9,125.00	9,125.00	55.72%
Supplies	2,262.57	2,200.00	1,400.00	1,400.00	-36.36%
Capital Outlay	480.00	-	-	-	0.00%
TOTAL EXPENDITURES	73,279.96	77,515.00	90,522.00	90,522.00	16.78%

FY 2007-08 Approved Budget



COUNTY CLERK

402

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

402	511100	REGULAR EMPLOYEES SALARIES	39,514.26	46,971.00	55,173.00	55,173.00	55,173.00
402	511400	VACATION PAY	2,754.64	-	-	-	-
402	511500	SICK PAY	1,714.50	-	-	-	-
402	511600	HOLIDAY PAY	1,563.39	-	-	-	-
402	511700	LONGEVITY PAY	135.00	150.00	165.00	165.00	165.00
402	512100	GROUP INSURANCE	14,754.90	16,200.00	18,630.00	17,820.00	17,820.00
402	512200	FICA CONTRIBUTIONS	3,558.99	3,785.00	4,419.00	4,419.00	4,419.00
402	512400	RETIREMENT CONTRIBUTIONS	2,342.42	2,349.00	2,420.00	2,420.00	2,420.00
TOTAL PERSONAL SERVICES			66,338.10	69,455.00	80,807.00	79,997.00	79,997.00

PURCHASED SERVICES

402	522230	R&M MACHINERY	150.69	-	-	-	-
402	522320	RENTAL OF EQUIPMENT & VEHICLES	1,613.67	1,600.00	1,600.00	1,600.00	1,600.00
402	523201	COMM.-TELEPHONE	8.19	100.00	100.00	100.00	100.00
402	523220	COMM.-POSTAGE	68.34	40.00	305.00	305.00	305.00
402	523400	PRINTING AND BINDING	1,504.00	2,500.00	5,500.00	5,500.00	5,500.00
402	523500	TRAVEL	439.40	1,000.00	1,000.00	1,000.00	1,000.00
402	523601	DUES	15.00	20.00	20.00	20.00	20.00
402	523700	EDUCATION AND TRAINING	400.00	600.00	600.00	600.00	600.00
TOTAL PURCHASED SERVICES			4,199.29	5,860.00	9,125.00	9,125.00	9,125.00

SUPPLIES

402	531101	OFFICE SUPPLIES	2,182.57	1,200.00	1,200.00	1,200.00	1,200.00
402	531110	OPERATIONAL SUPPLIES	58.00	100.00	100.00	100.00	100.00
402	531600	SMALL EQUIPMENT	-	800.00	-	-	-
402	531700	OTHER SUPPLIES	22.00	100.00	100.00	100.00	100.00
TOTAL SUPPLIES			2,262.57	2,200.00	1,400.00	1,400.00	1,400.00

CAPITAL OUTLAY

402	542300	C.O.- FURNITURE & FIXTURES	480.00	-	-	-	-
TOTAL CAPITAL OUTLAY			480.00	-	-	-	-

TOTAL COUNTY CLERK			73,279.96	77,515.00	91,332.00	90,522.00	90,522.00
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DEPARTMENT PROFILE

The Human Resources Department is responsible for recruiting and selecting employees for all county departments and assisting the constitutional officers in their recruitment and selection process. This department also prepares all payroll documents and other required reports, maintains all employee records, administers all employee benefits including health, dental, and retirement, and assists all employees with their benefit questions and concerns. In addition, this department conducts in-house employee training on various topics including safety, retirement, and harassment issues, performs pre-employment and random drug testing, and oversees the county's risk management program and workers' compensation program.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Human Resources Director	1	1	1
Risk Manager	1	1	1
TOTAL POSITIONS	2	2	2

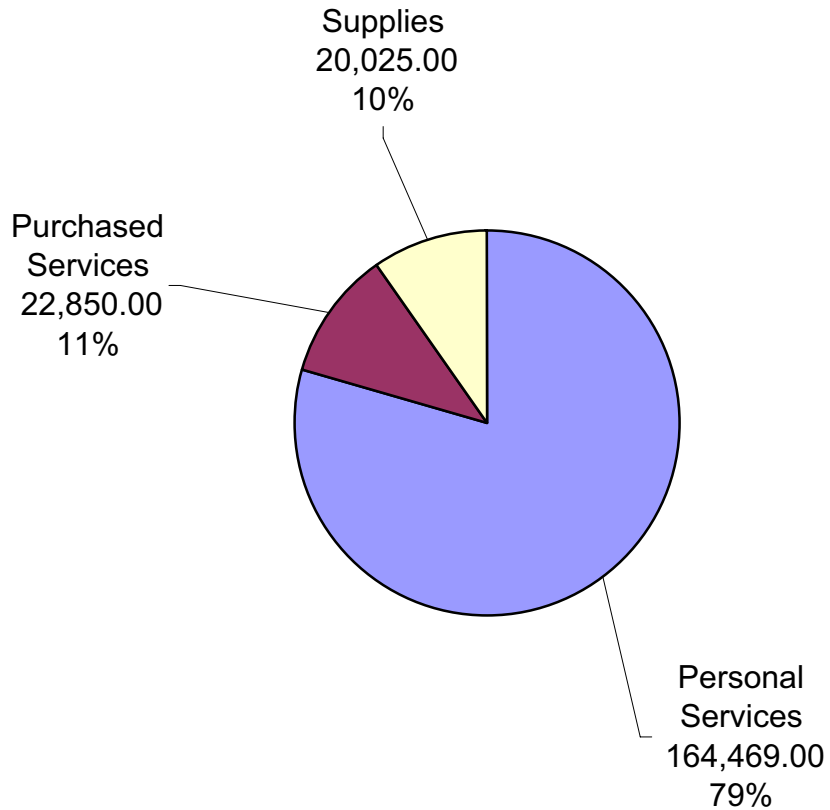
FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of a replacement computer, monitor, and filing cabinet - \$2,350.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	150,499.98	157,461.00	164,469.00	164,469.00	4.45%
Purchased Services	13,901.40	29,689.00	22,850.00	22,850.00	-23.04%
Supplies	14,526.74	19,375.00	20,025.00	20,025.00	3.35%
Capital Outlay	548.27	-	-	-	0.00%
TOTAL EXPENDITURES	179,476.39	206,525.00	207,344.00	207,344.00	0.40%

FY 2007-08 Approved Budget



HUMAN RESOURCES

403

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

403	511100	REGULAR EMPLOYEES SALARIES	93,304.84	110,183.00	113,489.00	113,489.00	113,489.00
403	511400	VACATION PAY	6,171.43	-	-	-	-
403	511500	SICK PAY	2,331.14	-	-	-	-
403	511600	HOLIDAY PAY	4,123.70	-	-	-	-
403	511700	LONGEVITY PAY	450.00	480.00	510.00	510.00	510.00
403	511900	OTHER PAY	745.52	-	-	-	-
403	512100	GROUP INSURANCE	29,509.81	32,400.00	37,260.00	35,640.00	35,640.00
403	512200	FICA CONTRIBUTIONS	8,368.50	8,888.00	9,155.00	9,155.00	9,155.00
403	512400	RETIREMENT CONTRIBUTIONS	5,495.04	5,510.00	5,675.00	5,675.00	5,675.00
TOTAL PERSONAL SERVICES			150,499.98	157,461.00	166,089.00	164,469.00	164,469.00

PURCHASED SERVICES

403	521305	DATA PROCESSING	-	3,239.00	1,500.00	1,500.00	1,500.00
403	521307	OTHER TECHNICAL SERVICES	7,998.29	20,000.00	15,000.00	15,000.00	15,000.00
403	522230	R&M MACHINERY	150.70	-	-	-	-
403	522320	RENTAL OF EQUIPMENT & VEHICLES	1,613.67	1,599.00	1,600.00	1,600.00	1,600.00
403	523201	COMM.-TELEPHONE	699.48	650.00	650.00	650.00	650.00
403	523220	COMM.-POSTAGE	605.16	800.00	800.00	800.00	800.00
403	523300	ADVERTISING	89.30	1.00	-	-	-
403	523400	PRINTING AND BINDING	1,721.98	1,750.00	1,750.00	1,750.00	1,750.00
403	523500	TRAVEL	541.50	150.00	150.00	150.00	150.00
403	523601	DUES	225.00	300.00	200.00	200.00	200.00
403	523700	EDUCATION AND TRAINING	256.32	1,200.00	1,200.00	1,200.00	1,200.00
TOTAL PURCHASED SERVICES			13,901.40	29,689.00	22,850.00	22,850.00	22,850.00

SUPPLIES

403	531101	OFFICE SUPPLIES	1,725.27	2,525.00	2,525.00	2,525.00	2,525.00
403	531110	OPERATIONAL SUPPLIES	30.91	-	-	-	-
403	531400	BOOKS AND PERIODICALS	1,170.50	1,650.00	1,650.00	1,650.00	1,650.00
403	531600	SMALL EQUIPMENT	249.50	1,700.00	2,350.00	2,350.00	2,350.00
403	531707	AWARDS	11,350.56	13,500.00	13,500.00	13,500.00	13,500.00
TOTAL SUPPLIES			14,526.74	19,375.00	20,025.00	20,025.00	20,025.00

CAPITAL OUTLAY

403	542300	C.O. - FURNITURE & FIXTURES	548.27	-	-	-	-
TOTAL CAPITAL OUTLAY			548.27	-	-	-	-

TOTAL HUMAN RESOURCES			179,476.39	206,525.00	208,964.00	207,344.00	207,344.00
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DEPARTMENT PROFILE

The Finance Department is responsible for the total accounting and finance functions for the county including processing and recording account receivables and account payables, maintaining fixed asset records, preparing and monitoring the annual budget, and maintaining and adjusting the general ledger. This department is also responsible for preparing the annual financial statements and notes to the financial statements, coordinating the annual audit, preparing all financial reports required by federal, state, and other regulatory agencies, and ensuring compliance with all financial related legal requirements. The Finance Department is also responsible for all **purchasing functions**, such as processing requisitions, issuing and maintaining the purchase order and encumbrance system, ensuring adherence to county-issued contracts, developing specifications and soliciting for bids and proposals for various purchases in accordance with legal and economic requirements to ensure fair and open competition, and maintaining vendor relations. In addition, this department is in charge of the **records retention** program that provides for the security, maintenance, retrieval, archival, and disposition of records for all county departments in accordance with state guidelines.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Finance Director	1	1	1
Controller	1	1	1
Accountant	1	1	1
Accounting Technician	2	2	2
Purchasing Director	1	1	1
Records Manager	1	1	1
TOTAL POSITIONS	7	7	7

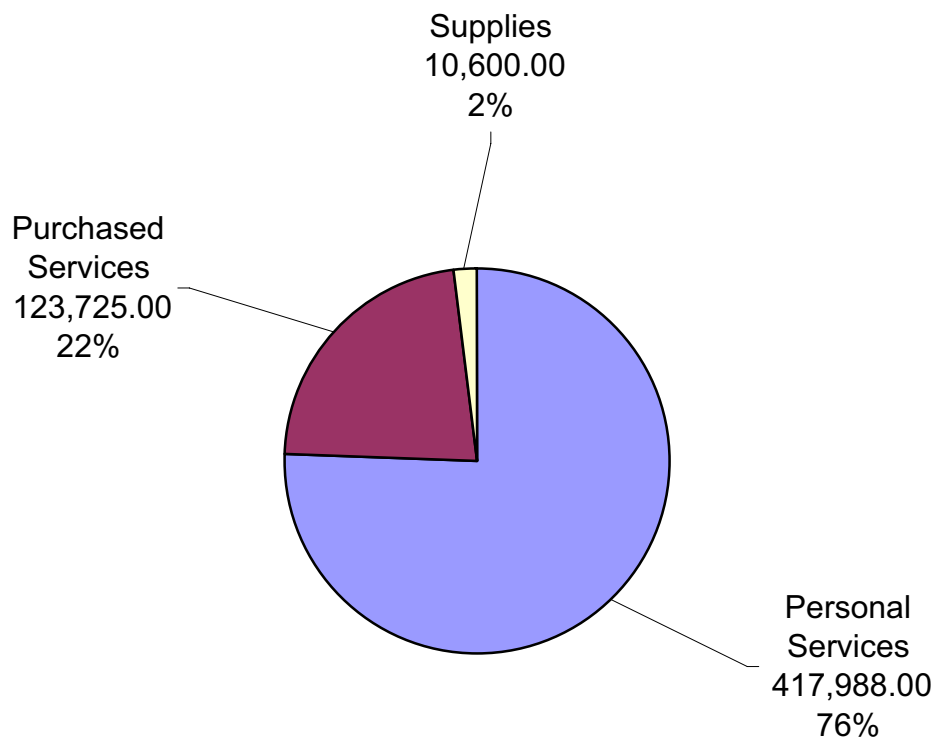
FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	368,115.48	400,894.00	417,988.00	417,988.00	4.26%
Purchased Services	137,680.13	120,225.00	123,725.00	123,725.00	2.91%
Supplies	8,557.69	14,250.00	10,600.00	10,600.00	-25.61%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	514,353.30	535,369.00	552,313.00	552,313.00	3.16%

FY 2007-08 Approved Budget



FINANCE DEPARTMENT

410

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

410	511100	REGULAR EMPLOYEES SALARIES	245,732.20	292,719.00	301,867.00	301,867.00	301,867.00
410	511400	VACATION PAY	14,180.51	-	-	-	-
410	511500	SICK PAY	5,521.10	-	-	-	-
410	511600	HOLIDAY PAY	10,590.45	-	-	-	-
410	511700	LONGEVITY PAY	1,155.00	1,260.00	1,335.00	1,335.00	1,335.00
410	511900	OTHER PAY	713.27	-	-	-	-
410	512100	GROUP INSURANCE	56,221.49	68,670.00	78,971.00	75,537.00	75,537.00
410	512200	FICA CONTRIBUTIONS	21,782.69	23,609.00	24,230.00	24,230.00	24,230.00
410	512400	RETIREMENT CONTRIBUTIONS	12,218.77	14,636.00	15,019.00	15,019.00	15,019.00
TOTAL PERSONAL SERVICES			368,115.48	400,894.00	421,422.00	417,988.00	417,988.00

PURCHASED SERVICES

410	521201	ACCOUNTING FEES	-	2,000.00	2,000.00	2,000.00	2,000.00
410	521202	AUDITING FEES	81,567.00	57,400.00	58,000.00	58,000.00	58,000.00
410	521210	CONSULTING	8,546.35	11,000.00	11,000.00	11,000.00	11,000.00
410	521305	DATA PROCESSING	24,876.90	23,000.00	25,000.00	25,000.00	25,000.00
410	521307	OTHER TECHNICAL SERVICES	91.51	1,000.00	1,000.00	1,000.00	1,000.00
410	522110	DISPOSAL	1,107.38	1,500.00	1,500.00	1,500.00	1,500.00
410	522230	R&M-MACHINERY	1,601.46	1,000.00	1,000.00	1,000.00	1,000.00
410	522270	R&M-COMPUTERS	-	500.00	500.00	500.00	500.00
410	522320	RENTAL OF EQUIPMENT & VEHICLES	7,321.02	5,000.00	5,000.00	5,000.00	5,000.00
410	523201	COMM.-TELEPHONE	2,686.04	2,700.00	2,700.00	2,700.00	2,700.00
410	523220	COMM.-POSTAGE	2,528.01	2,500.00	2,700.00	2,700.00	2,700.00
410	523300	ADVERTISING	543.13	850.00	850.00	850.00	850.00
410	523400	PRINTING AND BINDING	1,665.58	2,000.00	2,000.00	2,000.00	2,000.00
410	523500	TRAVEL	1,230.25	5,000.00	5,500.00	5,500.00	5,500.00
410	523601	DUES	991.50	1,500.00	1,500.00	1,500.00	1,500.00
410	523671	ESCROW SERVICE FEES	550.00	275.00	275.00	275.00	275.00
410	523700	EDUCATION AND TRAINING	2,374.00	3,000.00	3,200.00	3,200.00	3,200.00
TOTAL PURCHASED SERVICES			137,680.13	120,225.00	123,725.00	123,725.00	123,725.00

SUPPLIES

410	531101	OFFICE SUPPLIES	5,059.67	6,000.00	6,000.00	6,000.00	6,000.00
410	531110	OPERATIONAL SUPPLIES	196.22	300.00	300.00	300.00	300.00
410	531140	JANITORIAL SUPPLIES	-	300.00	150.00	150.00	150.00
410	531400	BOOKS AND PERIODICALS	1,080.00	1,500.00	1,500.00	1,500.00	1,500.00
410	531600	SMALL EQUIPMENT	2,143.88	6,000.00	6,500.00	2,500.00	2,500.00
410	531700	OTHER SUPPLIES	77.92	150.00	150.00	150.00	150.00
TOTAL SUPPLIES			8,557.69	14,250.00	14,600.00	10,600.00	10,600.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL FINANCE DEPARTMENT			514,353.30	535,369.00	559,747.00	552,313.00	552,313.00
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DEPARTMENT PROFILE

The Information Technology Office is responsible for the acquisition, implementation, and maintenance of the county's Local Area Network (LAN) that includes 14 servers, over 200 desktop and laptop computers, various software applications, network electronics, and other related items such as printers. The IT office also maintains the county's high speed Internet connection which provides all county network users with e-mail and selected users with a web browser for accessing the Internet. This department also maintains the county-wide VOIP telephone and voice mail systems, and updates the county's web site.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Information Technology Director	1	1	1
Network Specialist	1	1	1
Intern (Part-time)	1	1	1
TOTAL POSITIONS	3	3	3

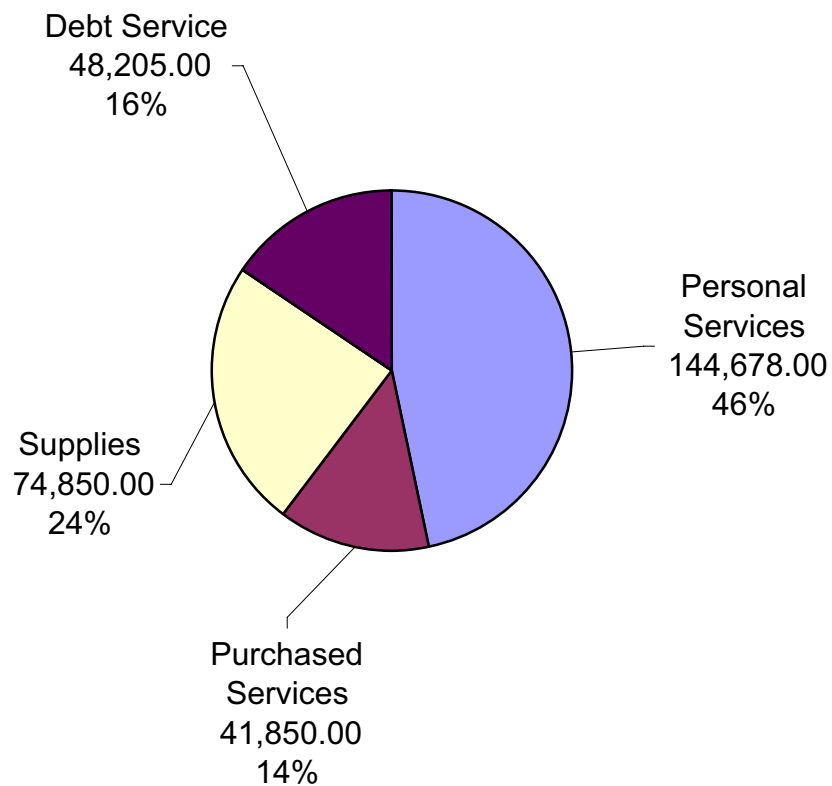
FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchases of 3 comm switches, sonic firewalls, cables, data cart, small tools, patch panels, wiring, small hubs, replacement laptops, printers, network servers to replace the old GCIC server and the old fire station server, and several telephones for inventory - \$71,000.
- A significant decrease in debt service expenses due to the retirement of the county-wide VOIP telephone system debt purchased during 2004.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	101,825.95	124,433.00	144,678.00	144,678.00	16.27%
Purchased Services	15,597.56	47,905.00	41,850.00	41,850.00	-12.64%
Supplies	68,831.99	75,150.00	74,850.00	74,850.00	-0.40%
Capital Outlay	-	-	-	-	0.00%
Debt Service	96,408.20	96,409.00	48,205.00	48,205.00	-50.00%
TOTAL EXPENDITURES	282,663.70	343,897.00	309,583.00	309,583.00	-9.98%

FY 2007-08 Approved Budget



INFORMATION TECHNOLOGY DEPARTMENT

411

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

411	511100	REGULAR EMPLOYEES SALARIES	38,499.42	80,532.00	96,183.00	96,183.00	96,183.00
411	511101	REGULAR HOURLY EMPLOYEES	33,230.95	-	-	-	-
411	511300	OVERTIME	432.60	1,040.00	1,030.00	1,030.00	1,030.00
411	511400	VACATION PAY	2,465.14	-	-	-	-
411	511500	SICK PAY	1,315.24	-	-	-	-
411	511600	HOLIDAY PAY	2,771.09	-	-	-	-
411	511700	LONGEVITY PAY	120.00	165.00	210.00	210.00	210.00
411	512100	GROUP INSURANCE	14,417.29	32,400.00	37,260.00	35,640.00	35,640.00
411	512200	FICA CONTRIBUTIONS	5,980.37	6,541.00	7,749.00	7,749.00	7,749.00
411	512400	RETIREMENT CONTRIBUTIONS	2,593.85	3,755.00	3,866.00	3,866.00	3,866.00
TOTAL PERSONAL SERVICES			101,825.95	124,433.00	146,298.00	144,678.00	144,678.00

PURCHASED SERVICES

411	521210	CONSULTING	8,894.36	10,000.00	10,000.00	10,000.00	10,000.00
411	522230	R&M-MACHINERY	-	5,000.00	1,000.00	1,000.00	1,000.00
411	522250	R&M-VEHICLES	61.17	500.00	1,000.00	1,000.00	1,000.00
411	522260	R&M-FURNITURE AND FIXTURES	-	500.00	-	-	-
411	523201	COMM.-TELEPHONE	4,086.66	5,000.00	7,500.00	7,500.00	7,500.00
411	523220	COMM.-POSTAGE	0.37	50.00	50.00	50.00	50.00
411	523300	ADVERTISING	-	1,200.00	300.00	300.00	300.00
411	523500	TRAVEL	-	2,000.00	2,000.00	1,500.00	1,500.00
411	523600	DUES & FEES-SUBHEAD	-	500.00	500.00	500.00	500.00
411	523700	EDUCATION AND TRAINING	-	3,800.00	5,000.00	2,500.00	2,500.00
411	523800	LICENSES	2,555.00	19,355.00	25,000.00	17,500.00	17,500.00
TOTAL PURCHASED SERVICES			15,597.56	47,905.00	52,350.00	41,850.00	41,850.00

SUPPLIES

411	531101	OFFICE SUPPLIES	108.11	600.00	600.00	600.00	600.00
411	531110	OPERATIONAL SUPPLIES	478.86	2,000.00	2,000.00	1,500.00	1,500.00
411	531270	GASOLINE/DIESEL	160.88	450.00	750.00	750.00	750.00
411	531400	BOOKS AND PERIODICALS	-	500.00	500.00	500.00	500.00
411	531600	SMALL EQUIPMENT	68,084.14	71,300.00	71,000.00	71,000.00	71,000.00
411	531701	UNIFORMS	-	300.00	500.00	500.00	500.00
TOTAL SUPPLIES			68,831.99	75,150.00	75,350.00	74,850.00	74,850.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

DEBT SERVICE

411	581204	PRINCIPAL-CAP LEA-SYNOVUS	90,215.70	93,081.00	47,643.00	47,643.00	47,643.00
411	582204	INTEREST-CAP LEA-SYNOVUS	6,192.50	3,328.00	562.00	562.00	562.00
TOTAL DEBT SERVICE			96,408.20	96,409.00	48,205.00	48,205.00	48,205.00

TOTAL INFORMATION TECHNOLOGY DEPARTMENT			282,663.70	343,897.00	322,203.00	309,583.00	309,583.00
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DEPARTMENT PROFILE

The County Administrator is appointed by and directly responsible to the Board of County Commissioners. This position supervises the daily operations of thirteen departments and coordinates the activities among those departments, elected officials, and outside agencies. The County Administrator implements Board policy, serves as the hiring authority of all department directors under the Board's jurisdiction, prepares the annual budget and bi-monthly commission agendas, and oversees grant applications and grant administration. This department also responds to citizen complaints that cannot be resolved by department directors, informs the Board of the county's financial condition, monitors and ensures that all departments are complying with personnel policies, and attends all county commission meetings.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
County Administrator	1	1	1
Receptionist	1	-	-
Receptionist (Part-time)	-	2	2
TOTAL POSITIONS	2	3	3

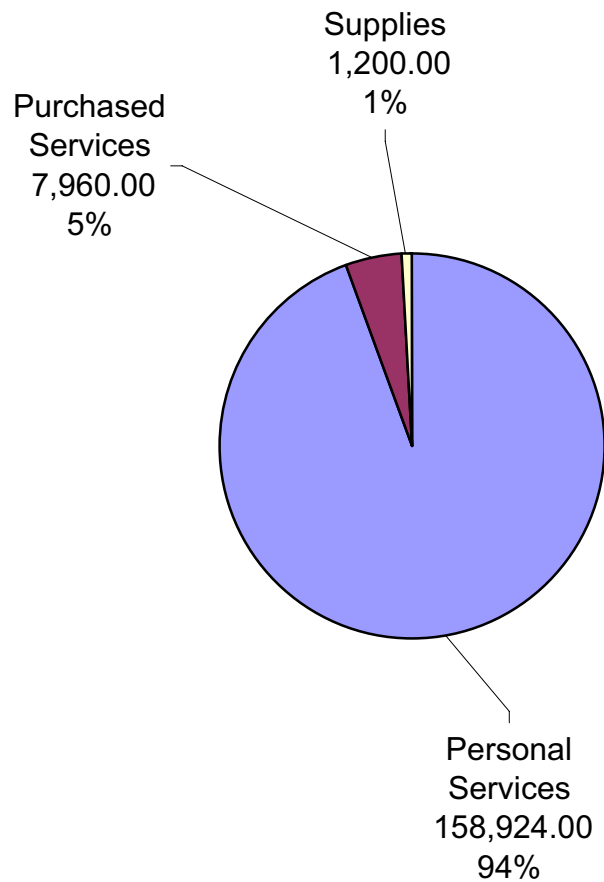
FY 2007-08 BUDGET HIGHLIGHTS

- Telephone expenses have increased due to the use of a new cell phone.
- Small equipment purchase of a new county wall map - \$400.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	140,062.34	141,093.00	158,924.00	158,924.00	12.64%
Purchased Services	6,523.14	7,675.00	7,960.00	7,960.00	3.71%
Supplies	1,074.57	3,080.00	1,200.00	1,200.00	-61.04%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	147,660.05	151,848.00	168,084.00	168,084.00	10.69%

FY 2007-08 Approved Budget



COUNTY ADMINISTRATOR

413

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

413	511100	REGULAR EMPLOYEES SALARIES	94,530.62	111,822.00	126,717.00	126,717.00	126,717.00
413	511400	VACATION PAY	5,608.69	-	-	-	-
413	511500	SICK PAY	1,262.51	-	-	-	-
413	511600	HOLIDAY PAY	3,878.70	-	-	-	-
413	511700	LONGEVITY PAY	135.00	60.00	210.00	210.00	210.00
413	512100	GROUP INSURANCE	21,140.65	16,200.00	18,630.00	17,820.00	17,820.00
413	512200	FICA CONTRIBUTIONS	8,337.51	8,876.00	10,030.00	10,030.00	10,030.00
413	512400	RETIREMENT CONTRIBUTIONS	5,168.66	4,135.00	4,147.00	4,147.00	4,147.00
TOTAL PERSONAL SERVICES			140,062.34	141,093.00	159,734.00	158,924.00	158,924.00

PURCHASED SERVICES

413	522230	R&M MACHINERY	452.09	-	-	-	-
413	522320	RENTAL OF EQUIPMENT & VEHICLES	1,613.67	1,600.00	1,600.00	1,600.00	1,600.00
413	523201	COMM.-TELEPHONE	1,238.45	1,200.00	2,020.00	2,020.00	2,020.00
413	523220	COMM.-POSTAGE	312.11	400.00	440.00	440.00	440.00
413	523300	ADVERTISING	108.23	-	-	-	-
413	523500	TRAVEL	1,219.27	2,475.00	2,000.00	2,000.00	2,000.00
413	523601	DUES	789.32	1,000.00	900.00	900.00	900.00
413	523700	EDUCATION AND TRAINING	790.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL PURCHASED SERVICES			6,523.14	7,675.00	7,960.00	7,960.00	7,960.00

SUPPLIES

413	531101	OFFICE SUPPLIES	304.28	380.00	500.00	500.00	500.00
413	531400	BOOKS AND PERIODICALS	37.00	100.00	100.00	100.00	100.00
413	531600	SMALL EQUIPMENT	733.29	2,500.00	500.00	500.00	500.00
413	531700	OTHER SUPPLIES	-	100.00	100.00	100.00	100.00
TOTAL SUPPLIES			1,074.57	3,080.00	1,200.00	1,200.00	1,200.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL COUNTY ADMINISTRATOR			147,660.05	151,848.00	168,894.00	168,084.00	168,084.00
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DEPARTMENT PROFILE

The Board of Elections and Voter Registration consist of five members, one appointed by the Board of Commissioners, two appointed by the Republican Party, and two appointed by the Democratic Party for four year terms. This Board is responsible for registering citizens to vote, maintaining voter registration records, mailing out absentee ballots, and training poll workers. In addition, this department also prepares for and conducts all county elections as well as the cities of Calhoun, Resaca, Plainville, Fairmount, and Ranger's elections on a contractual basis whereby each city pays for the cost of their city elections. Lastly, this department keeps abreast of all state laws pertaining to elections. For FY 2007-08, five city elections will occur during November 2007 and the county-wide Presidential Preference Primary will occur during March 2008.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
BOE&R Chairperson	1	1	1
Clerk	1	1	1
Poll Workers (as needed)	80	70	70
TOTAL POSITIONS (Full-time)	2	2	2

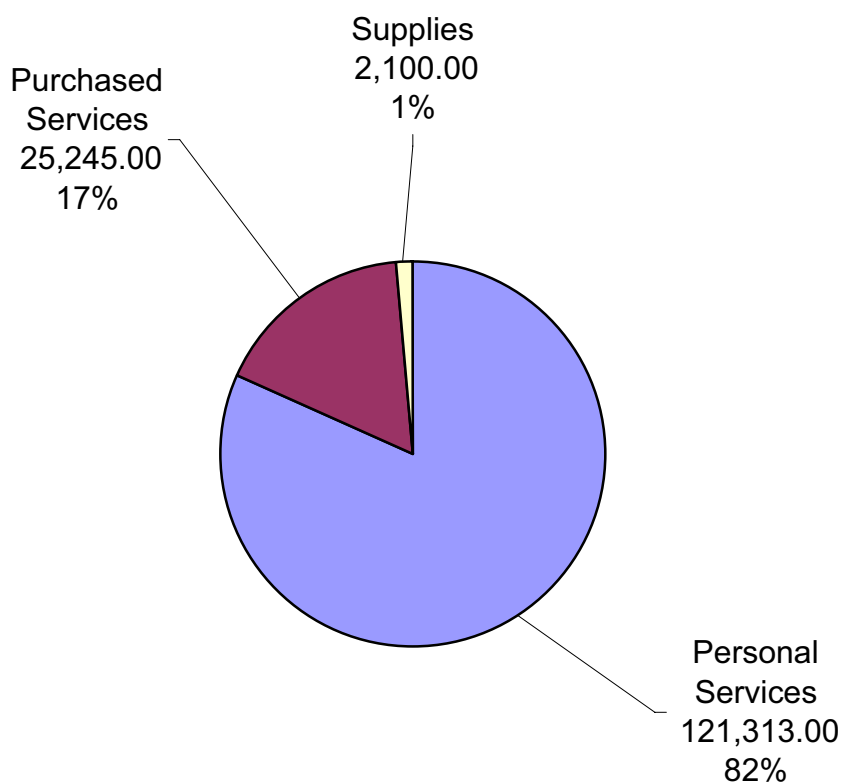
FY 2007-08 BUDGET HIGHLIGHTS

- A significant decrease in other pay expenses for poll workers due to conducting fewer county elections this fiscal year.
- Repairs and maintenance expenses increase due to the new extended warranty for the 30 Express Polls machines - \$2,850.
- Voter registration drives are scheduled at various locations throughout the year - \$500.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	98,264.61	140,746.00	121,313.00	121,313.00	-13.81%
Purchased Services	14,510.33	21,270.00	25,245.00	25,245.00	18.69%
Supplies	2,685.33	6,850.00	2,100.00	2,100.00	-69.34%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	115,460.27	168,866.00	148,658.00	148,658.00	-11.97%

FY 2007-08 Approved Budget



BOARD OF ELECTION & VOTER REGISTRATION

414

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

414	511100	REGULAR EMPLOYEES SALARIES	32,835.42	63,298.00	68,681.00	68,681.00	68,681.00
414	511101	REGULAR HOURLY EMPLOYEES	19,422.04	-	-	-	-
414	511300	OVERTIME	160.65	541.00	1,133.00	1,133.00	1,133.00
414	511400	VACATION PAY	4,345.64	-	-	-	-
414	511500	SICK PAY	2,199.75	-	-	-	-
414	511600	HOLIDAY PAY	2,369.16	-	-	-	-
414	511700	LONGEVITY PAY	315.00	345.00	375.00	375.00	375.00
414	511900	OTHER PAY	8,679.00	45,325.00	17,000.00	17,000.00	17,000.00
414	512100	GROUP INSURANCE	21,087.42	22,890.00	26,324.00	25,179.00	25,179.00
414	512200	FICA CONTRIBUTIONS	4,794.27	5,155.00	5,624.00	5,624.00	5,624.00
414	512400	RETIREMENT CONTRIBUTIONS	2,056.26	3,192.00	3,321.00	3,321.00	3,321.00
TOTAL PERSONAL SERVICES			98,264.61	140,746.00	122,458.00	121,313.00	121,313.00

PURCHASED SERVICES

414	522200	R&M-ELECTION EQUIP	-	-	2,850.00	2,850.00	2,850.00
414	522230	R&M-MACHINERY	-	1,800.00	4,000.00	4,000.00	4,000.00
414	522320	RENTAL OF EQUIPMENT & VEHICLES	2,868.00	3,900.00	3,300.00	3,300.00	3,300.00
414	523201	COMM.-TELEPHONE	2,162.92	1,715.00	1,715.00	1,715.00	1,715.00
414	523220	COMM.-POSTAGE	4,012.45	3,200.00	4,500.00	4,500.00	4,500.00
414	523300	ADVERTISING	1,467.64	1,700.00	1,700.00	1,700.00	1,700.00
414	523400	PRINTING AND BINDING	(485.92)	4,300.00	2,200.00	2,200.00	2,200.00
414	523500	TRAVEL	2,085.24	1,700.00	2,000.00	2,000.00	2,000.00
414	523601	DUES	40.00	40.00	40.00	40.00	40.00
414	523620	VOTER REGISTRAR FEES	1,200.00	1,440.00	1,440.00	1,440.00	1,440.00
414	523700	EDUCATION AND TRAINING	1,160.00	1,475.00	1,500.00	1,500.00	1,500.00
TOTAL PURCHASED SERVICES			14,510.33	21,270.00	25,245.00	25,245.00	25,245.00

SUPPLIES

414	531101	OFFICE SUPPLIES	1,635.96	1,500.00	1,500.00	1,500.00	1,500.00
414	531600	SMALL EQUIPMENT	144.00	5,250.00	-	-	-
414	531700	OTHER SUPPLIES	905.37	100.00	100.00	100.00	100.00
414	531705	VOTER DRIVE	0.00	-	500.00	500.00	500.00
TOTAL SUPPLIES			2,685.33	6,850.00	2,100.00	2,100.00	2,100.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL ELECTIONS & VOTER REGISTRATION			115,460.27	168,866.00	149,803.00	148,658.00	148,658.00
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DEPARTMENT PROFILE

The three member Board of Tax Assessors is appointed by the Board of County Commissioners for six year terms. The Board of Tax Assessors has chosen one of its members to be the Chief Appraiser. The Chief Appraiser and his staff determines what property in the county is subject to taxation, prepares annual property tax assessments, examines and corrects errors in all real and personal property tax returns, ensures that all property is returned for taxes at fair valuation, and that valuations between individual taxpayers are fairly equalized so that each pays, as nearly as possible, only his or her proportionate share of taxes. In addition, this department also hears taxpayer appeals regarding property tax valuations, maintains county tax records and maps, inspects mobile homes located in the county to ensure that the proper decals are attached, compiles building costs, adheres to policies set by the Georgia Department of Revenue, and assists the Board of Tax Assessors and the six member Board of Equalization.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Chief Appraiser	1	1	1
Assistant Appraiser	1	1	1
Clerk Appraiser	5	5	5
Administrative Assistant	1	1	1
Mapper	1	1	1
Appraiser (Part-time Board of Tax Assessors)	2	2	2
TOTAL POSITIONS	11	11	11

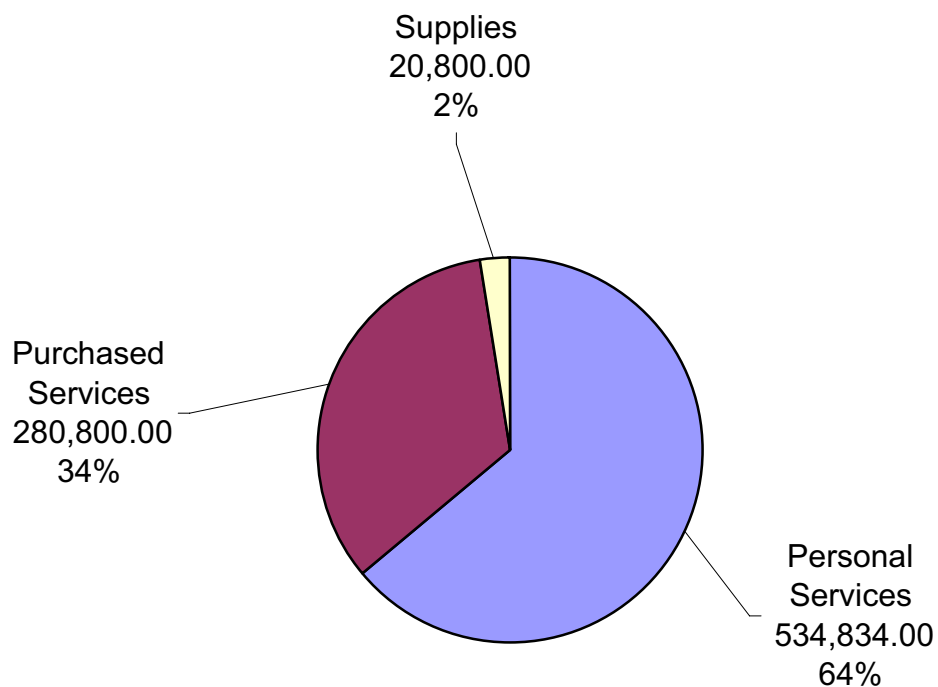
FY 2007-08 BUDGET HIGHLIGHTS

- Consulting expenses have increased to hire a private company to perform a county-wide reevaluation of all residential, commercial, and industrial property to ensure that all real property in the county is properly assessed - \$200,000.
- Small equipment purchase of five automobile laptop computer mounts, five digital cameras, computer and monitor, and a scanner - \$6,800.
- Other supplies expenses have increased to purchase new uniform shirts for all departmental staff.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	414,236.35	469,934.00	534,834.00	534,834.00	13.81%
Purchased Services	128,788.17	82,900.00	80,800.00	280,800.00	238.72%
Supplies	22,697.08	14,450.00	20,800.00	20,800.00	43.94%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	565,721.60	567,284.00	636,434.00	836,434.00	47.45%

FY 2007-08 Approved Budget



TAX ASSESSOR

416

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

416	511100	REGULAR EMPLOYEES SALARIES	90,474.50	305,981.00	354,932.00	354,932.00	354,932.00
416	511101	REGULAR HOURLY EMPLOYEES	157,490.66	-	-	-	-
416	511200	TEMPORARY	-	-	2,000.00	-	-
416	511300	OVERTIME	17.78	4,784.00	4,738.00	4,738.00	4,738.00
416	511400	VACATION PAY	16,635.20	-	-	-	-
416	511500	SICK PAY	6,208.50	-	-	-	-
416	511600	HOLIDAY PAY	10,772.36	-	-	-	-
416	511700	LONGEVITY PAY	1,650.00	1,785.00	1,815.00	1,815.00	1,815.00
416	511900	OTHER PAY	461.89	-	103,775.00	-	-
416	512100	GROUP INSURANCE	94,205.77	117,270.00	134,861.00	128,997.00	128,997.00
416	512200	FICA CONTRIBUTIONS	22,100.61	25,062.00	28,841.00	28,841.00	28,841.00
416	512400	RETIREMENT CONTRIBUTIONS	14,219.08	15,052.00	15,511.00	15,511.00	15,511.00
TOTAL PERSONAL SERVICES			414,236.35	469,934.00	646,473.00	534,834.00	534,834.00

PURCHASED SERVICES

416	521210	CONSULTING	97,095.20	27,000.00	35,000.00	27,000.00	227,000.00
416	521305	DATA PROCESSING	2,427.37	3,000.00	4,000.00	4,000.00	4,000.00
416	522230	R&M-MACHINERY	520.09	1,500.00	1,500.00	1,500.00	1,500.00
416	522250	R&M-VEHICLES	226.21	1,200.00	1,200.00	1,200.00	1,200.00
416	522320	RENTAL OF EQUIPMENT & VEHICLES	6,948.63	6,800.00	7,200.00	7,200.00	7,200.00
416	523201	COMM.-TELEPHONE	4,825.79	6,300.00	6,300.00	6,300.00	6,300.00
416	523220	COMM.-POSTAGE	7,663.84	12,800.00	12,800.00	12,800.00	12,800.00
416	523300	ADVERTISING	74.18	1,000.00	1,000.00	1,000.00	1,000.00
416	523400	PRINTING AND BINDING	-	6,000.00	2,500.00	2,500.00	2,500.00
416	523500	TRAVEL	5,045.86	9,500.00	14,000.00	9,500.00	9,500.00
416	523601	DUES	1,580.00	1,800.00	1,800.00	1,800.00	1,800.00
416	523700	EDUCATION AND TRAINING	2,381.00	6,000.00	8,800.00	6,000.00	6,000.00
TOTAL PURCHASED SERVICES			128,788.17	82,900.00	96,100.00	80,800.00	280,800.00

SUPPLIES

416	531101	OFFICE SUPPLIES	5,855.71	5,100.00	6,000.00	6,000.00	6,000.00
416	531110	OPERATIONAL SUPPLIES	611.66	800.00	1,000.00	1,000.00	1,000.00
416	531270	GASOLINE/DIESEL	2,074.18	4,500.00	4,500.00	4,500.00	4,500.00
416	531400	BOOKS AND PERIODICALS	1,616.05	1,500.00	1,500.00	1,500.00	1,500.00
416	531600	SMALL EQUIPMENT	12,091.95	2,200.00	17,650.00	6,800.00	6,800.00
416	531700	OTHER SUPPLIES	447.53	350.00	1,000.00	1,000.00	1,000.00
TOTAL SUPPLIES			22,697.08	14,450.00	31,650.00	20,800.00	20,800.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL TAX ASSESSOR			565,721.60	567,284.00	774,223.00	636,434.00	836,434.00
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Gordon County Extension Service



DEPARTMENT PROFILE

This department, under the direction of the University of Georgia Cooperative Extension, distributes updated agricultural research material to local agricultural producers, farmers, and homeowners, assists them with their particular soil, insect, and disease problems, performs pesticide license education, and supervises the state-owned Northwest Georgia Livestock Pavilion. This department also administers the 4-H Youth Development Program, the Family and Consumer Science Program which consists of food safety and nutrition, and the Agriculture and Natural Resource Program which consists of agricultural waste management and environmental issues, horticultural programs, and agricultural awareness. The county contributes utility expenses and performs building and ground maintenance to this facility.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Extension Director	1	1	1
Extension Agent	1	1	1
Program Assistant*	2	2	2
Secretary	1	1	1
TOTAL POSITIONS	5	5	5

*County paid employee

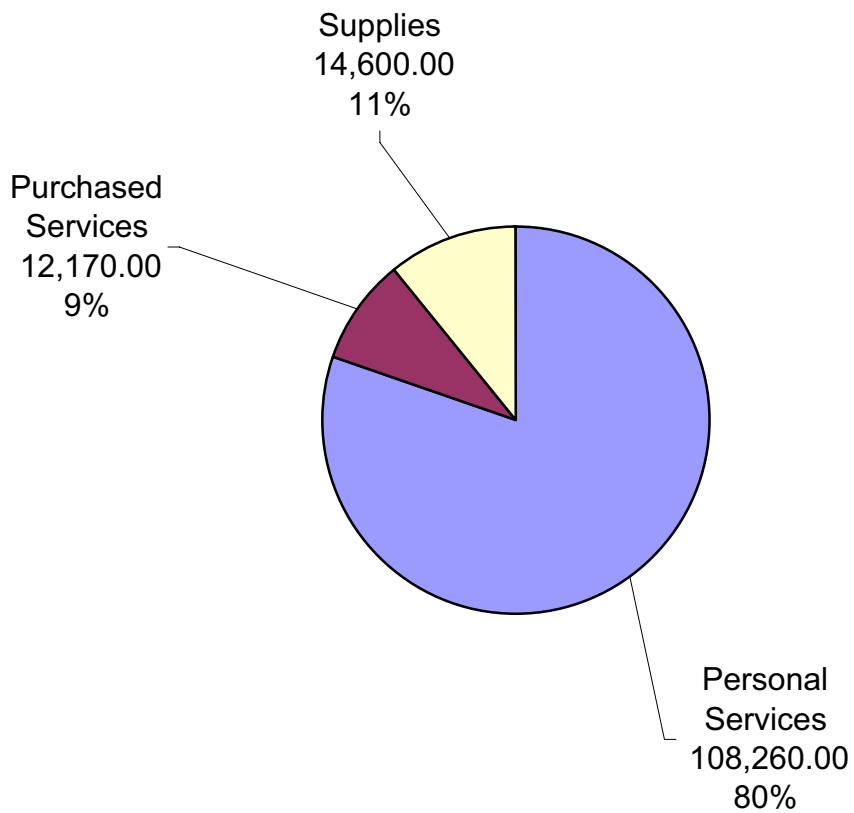
FY 2007-08 BUDGET HIGHLIGHTS

- Rental of equipment expenses increased due to the rental of a new copier.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	87,212.76	100,325.00	108,260.00	108,260.00	7.91%
Purchased Services	13,398.28	9,470.00	12,170.00	12,170.00	28.51%
Supplies	15,073.56	16,595.00	14,600.00	14,600.00	-12.02%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	115,684.60	126,390.00	135,030.00	135,030.00	6.84%

FY 2007-08 Approved Budget



EXTENSION SERVICE

417

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

417	511100	REGULAR EMPLOYEES SALARIES	46,701.55	72,215.00	77,623.00	77,623.00	77,623.00
417	511101	REGULAR HOURLY EMPLOYEES	17,279.50	-	-	-	-
417	511400	VACATION PAY	405.16	-	-	-	-
417	511500	SICK PAY	70.00	-	-	-	-
417	511600	HOLIDAY PAY	532.00	-	-	-	-
417	511700	LONGEVITY PAY	45.00	60.00	75.00	75.00	75.00
417	512100	GROUP INSURANCE	14,417.29	16,200.00	18,630.00	17,820.00	17,820.00
417	512200	FICA CONTRIBUTIONS	3,498.12	5,979.00	6,427.00	6,427.00	6,427.00
417	512401	RETIREMENT-AG EXT. TEACHERS	4,264.14	5,871.00	6,315.00	6,315.00	6,315.00
TOTAL PERSONAL SERVICES			87,212.76	100,325.00	109,070.00	108,260.00	108,260.00

PURCHASED SERVICES

417	522250	R&M-VEHICLES	387.41	750.00	1,000.00	1,000.00	1,000.00
417	522320	RENTAL OF EQUIPMENT & VEHICLES	1,192.37	1,250.00	3,600.00	3,600.00	3,600.00
417	523201	COMM.-TELEPHONE	2,738.50	2,500.00	2,500.00	2,500.00	2,500.00
417	523500	TRAVEL	8,880.00	4,320.00	4,320.00	4,320.00	4,320.00
417	523601	DUES	200.00	200.00	250.00	250.00	250.00
417	523700	EDUCATION AND TRAINING	-	450.00	500.00	500.00	500.00
TOTAL PURCHASED SERVICES			13,398.28	9,470.00	12,170.00	12,170.00	12,170.00

SUPPLIES

417	531101	OFFICE SUPPLIES	2,328.52	2,500.00	2,500.00	2,500.00	2,500.00
417	531151	TIRES AND TUBES	-	200.00	-	-	-
417	531210	WATER/SEWER	1,139.52	1,325.00	1,200.00	1,200.00	1,200.00
417	531220	NATURAL GAS	3,984.45	5,500.00	4,400.00	4,400.00	4,400.00
417	531230	ELECTRICITY	4,478.56	5,995.00	5,500.00	5,500.00	5,500.00
417	531270	GASOLINE/DIESEL	531.45	1,075.00	1,000.00	1,000.00	1,000.00
417	531600	SMALL EQUIPMENT	2,264.32	-	-	-	-
417	531700	OTHER SUPPLIES	346.74	-	-	-	-
TOTAL SUPPLIES			15,073.56	16,595.00	14,600.00	14,600.00	14,600.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL EXTENSION SERVICE			115,684.60	126,390.00	135,840.00	135,030.00	135,030.00
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DEPARTMENT PROFILE

The Buildings & Grounds Department has the responsibility of maintaining approximately 40 county-owned buildings, keeping all interior areas clean with the assistance of county inmate labor, ordering housekeeping material and supplies, and performing mowing and landscaping duties for all county facilities. This department is also responsible for resolving building related complaints, conducting minor renovation projects to county facilities as needed, assisting with major renovation projects, assisting all departments with transporting public records to and from records retention, and transporting election equipment to the precincts during county elections.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Maintenance Director	1	1	1
Housekeeping Clerk	2	2	2
General Laborer (Full-time seasonal)	-	2	2
General Laborer	1	1	1
TOTAL POSITIONS	4	6	6

FY 2007-08 BUDGET HIGHLIGHTS

- Perform specific building repairs including replacing the administration building's HVAC system (\$14,000), replace several plumbing fixtures in the administration building (\$1,200), replace the main breaker at the livestock pavilion (\$3,500), replace the carpet in two offices and replace the tile in the kitchen of the Health Department (\$2,000), add a mini split heat pump at the George Chambers Resource Center (\$4,000), replace the plumbing at the old Georgia State Patrol Post building (\$7,000), replace the gutters, carport light fixtures, and security lights at the old Georgia State Patrol Post (\$2,500), address the Environmental Health Department's basement drainage issue (\$21,000), soundproof the grand jury room in the courthouse annex (\$2,500), replace the carpet and ceiling tiles in Juvenile Court (\$5,000), paint the Superior Court offices and the Probate Court offices (\$5,000), renovate the IT server room (\$5,000), annual maintenance contracts for elevators, sprinkler systems, fire monitors, and generator testing (\$12,000), and perform general maintenance for all 40 county-owned facilities (\$60,000) for a total of \$144,700.
- Small equipment purchase of a replacement commercial dishwasher and a replacement air compressor for the Georgia State Patrol Post building, a new commercial ice machine for the Buildings & Grounds Department, and lawn care equipment as needed - \$6,500.
- Capital outlay purchase of a new zero turn mid mount riding lawnmower (\$7,500) and 120 replacement metal framed chairs for the main courtroom, main jury room, annex courtroom, annex jury room, and annex conference room (\$7,000).

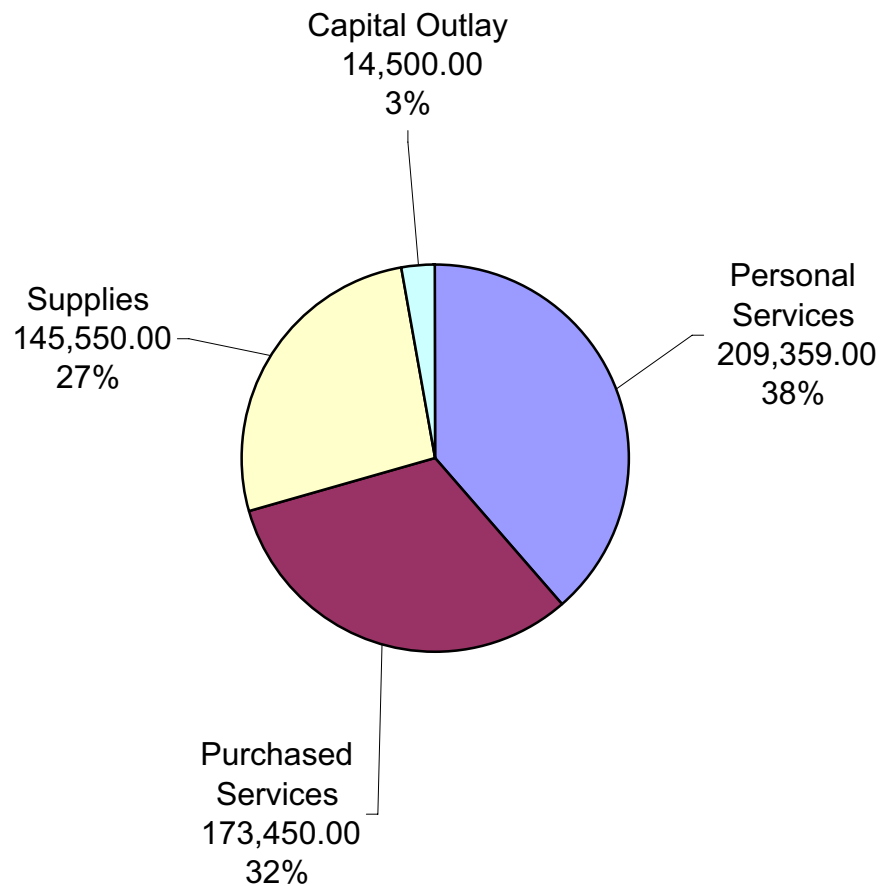
BUILDINGS AND GROUNDS DEPARTMENT

419

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	111,832.92	183,792.00	209,359.00	209,359.00	13.91%
Purchased Services	101,488.03	154,040.00	173,450.00	173,450.00	12.60%
Supplies	128,177.18	136,510.00	145,550.00	145,550.00	6.62%
Capital Outlay	8,461.17	19,000.00	14,500.00	14,500.00	-23.68%
TOTAL EXPENDITURES	349,959.30	493,342.00	542,859.00	542,859.00	10.04%

FY 2007-08 Approved Budget



BUILDINGS AND GROUNDS DEPARTMENT

419

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

419	511100	REGULAR EMPLOYEES SALARIES	43,465.72	96,676.00	105,536.00	105,536.00	105,536.00
419	511101	REGULAR HOURLY EMPLOYEES	19,971.75	-	-	-	-
419	511110	PART-TIME SALARIES	6,102.86	-	-	-	-
419	511200	TEMPORARY EMPLOYEES	-	17,680.00	17,510.00	17,510.00	17,510.00
419	511400	VACATION PAY	1,551.09	-	-	-	-
419	511500	SICK PAY	1,101.74	-	-	-	-
419	511600	HOLIDAY PAY	2,842.56	-	-	-	-
419	511700	LONGEVITY PAY	135.00	180.00	240.00	240.00	240.00
419	511900	OTHER PAY	262.26	-	-	-	-
419	512100	GROUP INSURANCE	27,043.85	55,290.00	74,520.00	71,280.00	71,280.00
419	512200	FICA CONTRIBUTIONS	5,851.10	9,132.00	9,813.00	9,813.00	9,813.00
419	512400	RETIREMENT CONTRIBUTIONS	3,504.99	4,834.00	4,980.00	4,980.00	4,980.00
TOTAL PERSONAL SERVICES			111,832.92	183,792.00	212,599.00	209,359.00	209,359.00

PURCHASED SERVICES

419	522110	DISPOSAL	3,745.89	3,800.00	3,800.00	3,800.00	3,800.00
419	522201	R&M-SITE IMPROVEMENTS	1,237.23	1,500.00	1,500.00	1,500.00	1,500.00
419	522210	R&M-BUILDINGS	81,230.23	124,750.00	144,700.00	144,700.00	144,700.00
419	522230	R&M-MACHINERY	530.84	4,500.00	4,500.00	4,500.00	4,500.00
419	522250	R&M-VEHICLES	1,858.25	2,400.00	1,500.00	1,500.00	1,500.00
419	522290	EXTERMINATING	3,117.85	6,500.00	6,500.00	6,500.00	6,500.00
419	522320	RENTAL OF EQUIPMENT & VEHICLES	6,372.00	6,500.00	6,500.00	6,500.00	6,500.00
419	523201	COMM.-TELEPHONE	2,746.96	2,500.00	3,000.00	3,000.00	3,000.00
419	523220	COMM.-POSTAGE	471.00	200.00	200.00	200.00	200.00
419	523300	ADVERTISING	177.78	390.00	250.00	250.00	250.00
419	523500	TRAVEL	-	500.00	500.00	500.00	500.00
419	523700	EDUCATION AND TRAINING	-	500.00	500.00	500.00	500.00
TOTAL PURCHASED SERVICES			101,488.03	154,040.00	173,450.00	173,450.00	173,450.00

BUILDINGS AND GROUNDS DEPARTMENT

419

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

419	531101	OFFICE SUPPLIES	737.75	750.00	750.00	750.00	750.00
419	531110	OPERATIONAL SUPPLIES	925.72	2,360.00	2,500.00	2,500.00	2,500.00
419	531140	JANITORIAL SUPPLIES	7,150.72	8,000.00	8,000.00	8,000.00	8,000.00
419	531151	TIRES AND TUBES	0.00	300.00	300.00	300.00	300.00
419	531210	WATER/SEWER	11,886.86	16,000.00	16,000.00	16,000.00	16,000.00
419	531220	NATURAL GAS	7,640.10	8,500.00	9,500.00	9,500.00	9,500.00
419	531230	ELECTRICITY	93,173.57	90,000.00	95,000.00	95,000.00	95,000.00
419	531270	GASOLINE/DIESEL	2,827.13	3,000.00	3,500.00	3,500.00	3,500.00
419	531600	SMALL EQUIPMENT	473.38	4,200.00	6,500.00	6,500.00	6,500.00
419	531700	OTHER SUPPLIES	2,682.10	2,500.00	2,500.00	2,500.00	2,500.00
419	531701	UNIFORMS	499.86	600.00	600.00	600.00	600.00
419	531702	SHOES/BOOTS	179.99	300.00	400.00	400.00	400.00
TOTAL SUPPLIES			128,177.18	136,510.00	145,550.00	145,550.00	145,550.00

CAPITAL OUTLAY

419	542100	C.O.-MACHINERY	8,461.17	19,000.00	7,500.00	7,500.00	7,500.00
419	542300	C.O.-FURNITURE&FIXTURES	-	-	7,000.00	7,000.00	7,000.00
TOTAL CAPITAL OUTLAY			8,461.17	19,000.00	14,500.00	14,500.00	14,500.00

TOTAL BUILDINGS & GROUNDS DEPARTMENT			349,959.30	493,342.00	546,099.00	542,859.00	542,859.00
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DEPARTMENT PROFILE

The Emergency Management Department, under the jurisdiction of the EMA Director who is appointed by the state emergency management director, is responsible for mitigating, preparing, responding to, and recovering from natural and manmade hazards. This department also assigns home address numbers, maintains and updates the county's local emergency operations plan, conducts a variety of training for public safety agencies, and performs community services such as disaster preparedness seminars for school and civic organizations.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
EMA/911 Director	1	1	1
EMA Deputy Director	1	1	1
TOTAL POSITIONS	2	2	2

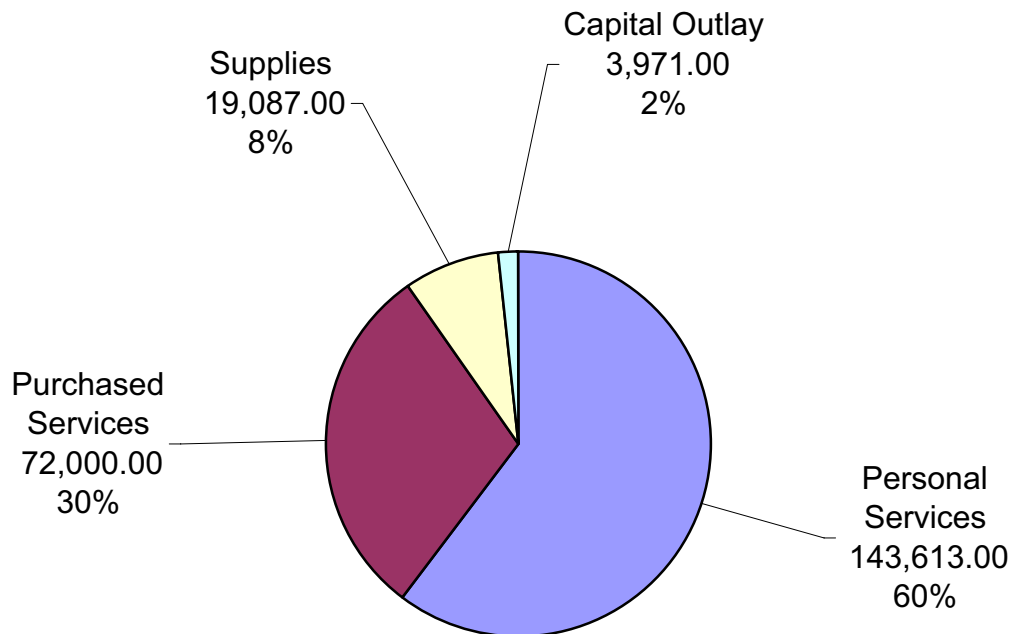
FY 2007-08 BUDGET HIGHLIGHTS

- Repairs and maintenance of machinery expenses have increased due to the many pieces of equipment that have been acquired through various federal grants in recent years and the purchase of a five year \$27,540 maintenance agreement for six repeaters located throughout the county - \$42,540.
- Rental of equipment expenses have increased due to the rental of a repeater site - \$3,000.
- A significant decrease in capital outlay expenses due to the possibility of not receiving any additional federal grants this fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	140,016.16	135,563.00	143,613.00	143,613.00	5.94%
Purchased Services	58,154.21	35,444.00	72,000.00	72,000.00	103.14%
Supplies	32,738.48	21,327.00	19,087.00	19,087.00	-10.50%
Capital Outlay	190,351.94	267,056.00	3,971.00	3,971.00	-98.51%
TOTAL EXPENDITURES	421,260.79	459,390.00	238,671.00	238,671.00	-48.05%

FY 2007-08 Approved Budget



EMERGENCY MANAGEMENT

423

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

423	511100	REGULAR EMPLOYEES SALARIES	89,275.89	90,996.00	95,298.00	95,298.00	95,298.00
423	511400	VACATION PAY	4,757.18	-	-	-	-
423	511500	SICK PAY	242.85	-	-	-	-
423	511600	HOLIDAY PAY	3,766.74	-	-	-	-
423	511700	LONGEVITY PAY	313.50	285.00	315.00	315.00	315.00
423	511900	OTHER PAY	-	-	61,630.00	-	-
423	512100	GROUP INSURANCE	29,221.33	32,400.00	37,260.00	35,640.00	35,640.00
423	512200	FICA CONTRIBUTIONS	7,547.56	7,332.00	7,673.00	7,673.00	7,673.00
423	512400	RETIREMENT CONTRIBUTIONS	4,891.11	4,550.00	4,687.00	4,687.00	4,687.00
TOTAL PERSONAL SERVICES			140,016.16	135,563.00	206,863.00	143,613.00	143,613.00

PURCHASED SERVICES

423	521210	CONSULTING-HAZ MIT GRANT	11,375.00	-	-	-	-
423	522210	R&M-BUILDINGS	678.47	-	-	-	-
423	522230	R&M-MACHINERY	21,506.25	10,544.00	42,540.00	42,540.00	42,540.00
423	522250	R&M-VEHICLES	2,382.62	1,800.00	2,400.00	2,400.00	2,400.00
423	522320	RENTAL OF EQUIPMENT & VEHICLES	-	500.00	3,500.00	3,500.00	3,500.00
423	523201	COMM.-TELEPHONE	17,725.48	16,000.00	16,000.00	16,000.00	16,000.00
423	523210	COMM.-INTERNET	81.80	-	960.00	960.00	960.00
423	523220	COMM.-POSTAGE	64.08	100.00	100.00	100.00	100.00
423	523300	ADVERTISING	608.91	300.00	300.00	300.00	300.00
423	523500	TRAVEL	1,888.60	3,000.00	3,000.00	3,000.00	3,000.00
423	523601	DUES	108.00	200.00	200.00	200.00	200.00
423	523700	EDUCATION AND TRAINING	1,735.00	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL PURCHASED SERVICES			58,154.21	35,444.00	72,000.00	72,000.00	72,000.00

EMERGENCY MANAGEMENT

423

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

423	531101	OFFICE SUPPLIES	675.29	1,150.00	4,650.00	1,000.00	1,000.00
423	531110	OPERATIONAL SUPPLIES	3,302.98	3,690.00	3,700.00	3,700.00	3,700.00
423	531140	JANITORIAL SUPPLIES	-	187.00	187.00	187.00	187.00
423	531150	AUTOMOTIVE/MACHINERY SUPPLIES	186.69	400.00	400.00	400.00	400.00
423	531151	TIRES AND TUBES	-	895.00	895.00	895.00	895.00
423	531230	ELECTRICITY	167.82	175.00	475.00	475.00	475.00
423	531270	GASOLINE/DIESEL	4,049.23	5,500.00	5,500.00	5,500.00	5,500.00
423	531300	FOOD	546.92	500.00	500.00	500.00	500.00
423	531400	BOOKS AND PERIODICALS	194.50	350.00	350.00	350.00	350.00
423	531600	SMALL EQUIPMENT	14,186.60	5,000.00	5,000.00	2,000.00	2,000.00
423	531600	SMALL EQUIP HAZ MIT GRANT	1,433.71	-	-	-	-
423	531700	OTHER SUPPLIES	-	500.00	500.00	500.00	500.00
423	531701	UNIFORMS	2,096.35	1,500.00	2,100.00	2,100.00	2,100.00
423	531702	SHOES/BOOTS	367.99	480.00	480.00	480.00	480.00
423	531703	SPECIAL GEAR	5,530.40	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL SUPPLIES			32,738.48	21,327.00	25,737.00	19,087.00	19,087.00

CAPITAL OUTLAY

423	542100	C.O. MACH ODP GRANT PHASE 2	17,664.73	-	-	-	-
423	542100	C.O. MACH ODP PH 1 04	143,932.01	-	-	-	-
423	542100	C.O.-MACH FY 05 ODP GRANT	24,970.65	267,056.00	-	-	-
423	542100	C.O. MACH GEMA PERFORM PART	3,784.55	-	3,971.00	3,971.00	3,971.00
423	542200	C.O.-VEHICLES	-	-	30,000.00	-	-
423	542400	C.O.-COMPUTER	-	-	55,000.00	-	-
TOTAL CAPITAL OUTLAY			190,351.94	267,056.00	88,971.00	3,971.00	3,971.00

TOTAL EMERGENCY MANAGEMENT			421,260.79	459,390.00	393,571.00	238,671.00	238,671.00
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DEPARTMENT PROFILE

The Building and Planning Department is responsible for enforcing various county ordinances that regulate and protect public health, safety, and welfare as related to existing buildings and new construction in the unincorporated areas of the county as well as in the cities of Plainville, Ranger, and Resaca. This department serves as the first point of contact for residents and developers seeking assistance with land subdivisions, the zoning process, flood plain management, soil and erosion control standards, and utility constructions. This department issues all construction permits and performs plan reviews to determine code compliance. In addition, this department advises and assists the county's Planning and Zoning Commission with issues relating to subdivision review and approval, site planning, rezonings, and amendments to and variances from the county's building codes. This department enforces the following county ordinances: Development Ordinance (subdivision development), Groundwater Recharge Area Protection Ordinance, River Corridor Protection Ordinance, Water Supply Watershed Protection Ordinance, Wetland Protection Ordinance, Soil Erosion and Sedimentation Control Ordinance, Nuisance Ordinance (unsafe buildings), Junk, Scrap, and Salvage Yard Ordinance, Manufactured Homes Ordinance, Flood Damage Prevention Ordinance, Sign Ordinance, and the Zoning Ordinance. This department generates revenue through building inspection fees, land disturbing permit fees, zoning and variance fees, storm water permit fees, and plat review fees.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Department Director	1	1	1
Building Inspector	1	1	1
Building Inspector (Part-time)	1	1	1
Administrative Assistant	1	1	1
Secretary/Clerk	1	1	1
TOTAL POSITIONS	5	5	5

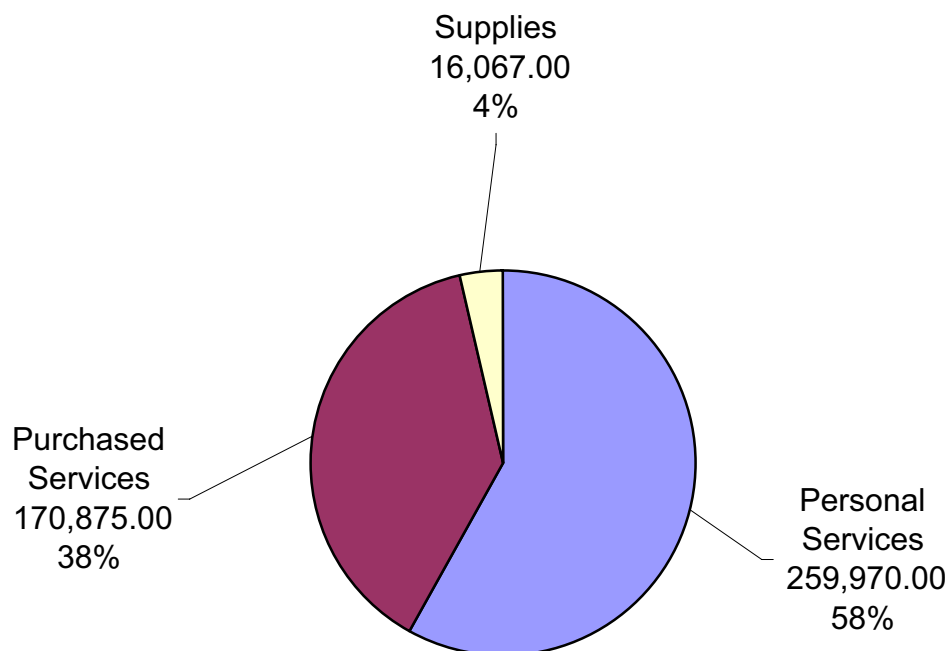
FY 2007-08 BUDGET HIGHLIGHTS

- A new position was created called, Community Development Director, to assist the county staff with land use issues - \$100,000 for salary, benefits, office equipment, seminars, etc.
- Group health insurance expenses increased due to an existing employee changing from single to family coverage.
- Consulting expenses have increased due to a higher workload of rezoning cases for the county's consultant, Mactec - \$48,000.
- Small equipment purchase of a computer and printer - \$2,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	208,753.10	228,779.00	259,970.00	259,970.00	13.63%
Purchased Services	17,949.00	52,305.00	70,875.00	170,875.00	226.69%
Supplies	10,075.65	18,537.00	16,067.00	16,067.00	-13.32%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	236,777.75	299,621.00	346,912.00	446,912.00	49.16%

FY 2007-08 Approved Budget



BUILDING AND PLANNING DEPARTMENT

425

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

425	511100	REGULAR EMPLOYEES SALARIES	85,083.24	161,341.00	175,981.00	175,981.00	175,981.00
425	511101	REGULAR HOURLY EMPLOYEES	48,822.00	-	-	-	-
425	511400	VACATION PAY	7,755.57	-	-	-	-
425	511500	SICK PAY	2,441.82	-	-	-	-
425	511600	HOLIDAY PAY	5,436.45	-	-	-	-
425	511700	LONGEVITY PAY	525.00	585.00	705.00	705.00	705.00
425	512100	GROUP INSURANCE	41,779.92	45,780.00	63,584.00	60,819.00	60,819.00
425	512200	FICA CONTRIBUTIONS	11,611.26	13,005.00	14,153.00	14,153.00	14,153.00
425	512400	RETIREMENT CONTRIBUTIONS	5,297.84	8,068.00	8,312.00	8,312.00	8,312.00
TOTAL PERSONAL SERVICES			208,753.10	228,779.00	262,735.00	259,970.00	259,970.00

PURCHASED SERVICES

425	521210	CONSULTING	-	30,000.00	48,000.00	48,000.00	48,000.00
425	522230	R&M-MACHINERY	519.59	600.00	600.00	600.00	600.00
425	522250	R&M-VEHICLES	623.74	2,000.00	2,500.00	2,500.00	2,500.00
425	522270	R&M-COMPUTERS	-	155.00	200.00	200.00	200.00
425	522280	Community Development	-	-	-	-	100,000.00
425	522320	RENTAL OF EQUIPMENT & VEHICLES	3,421.33	2,000.00	2,000.00	2,000.00	2,000.00
425	523201	COMM.-TELEPHONE	3,336.74	4,000.00	4,000.00	4,000.00	4,000.00
425	523220	COMM.-POSTAGE	197.50	225.00	250.00	250.00	250.00
425	523300	ADVERTISING	7,429.05	6,500.00	6,500.00	6,500.00	6,500.00
425	523400	PRINTING AND BINDING	938.37	1,200.00	1,200.00	1,200.00	1,200.00
425	523500	TRAVEL	587.68	2,000.00	2,000.00	2,000.00	2,000.00
425	523601	DUES	370.00	850.00	850.00	850.00	850.00
425	523700	EDUCATION AND TRAINING	525.00	2,775.00	2,775.00	2,775.00	2,775.00
TOTAL PURCHASED SERVICES			17,949.00	52,305.00	70,875.00	70,875.00	170,875.00

SUPPLIES

425	531101	OFFICE SUPPLIES	1,937.04	2,100.00	2,700.00	2,700.00	2,700.00
425	531110	OPERATIONAL SUPPLIES	694.46	2,550.00	2,550.00	2,550.00	2,550.00
425	531151	TIRES AND TUBES	-	800.00	800.00	800.00	800.00
425	531270	GASOLINE/DIESEL	4,014.35	4,300.00	4,500.00	4,500.00	4,500.00
425	531400	BOOKS AND PERIODICALS	-	3,000.00	3,000.00	3,000.00	3,000.00
425	531600	SMALL EQUIPMENT	3,329.80	5,270.00	10,000.00	2,000.00	2,000.00
425	531701	UNIFORMS	-	217.00	217.00	217.00	217.00
425	531702	SHOES/BOOTS	100.00	300.00	300.00	300.00	300.00
TOTAL SUPPLIES			10,075.65	18,537.00	24,067.00	16,067.00	16,067.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL BUILDING & PLANNING DEPARTMENT			236,777.75	299,621.00	357,677.00	346,912.00	446,912.00
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DEPARTMENT PROFILE

This advisory commission, composed of five citizens appointed by the Board of County Commissioners for four year terms, conducts monthly public hearings and makes recommendations to the Board of County Commissioners regarding rezoning of land. In addition, this commission recommends revisions to the Board of Commissioners concerning the county's building and zoning ordinances and future land-use map. This appointed commission also serves as the Board of Appeals to hear appeals when it is alleged that an error has occurred in the interpretation of county building codes and to conduct public hearings and render decisions on variances to the county's zoning ordinance. This advisory commission receives staff support from the Building and Planning Department employees and receives guidance and recommendations from the county's planning consultant, Mactec Engineering.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Planning and Zoning Commission Member	5	5	5
Secretary (Existing employee)	1	1	1
TOTAL POSITIONS	6	6	6

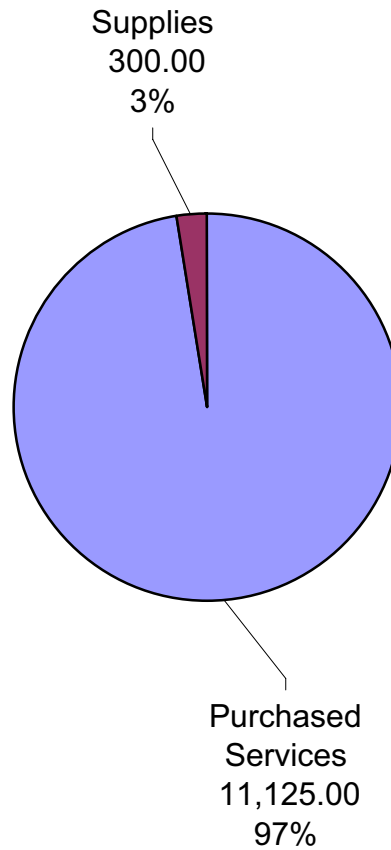
FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	-	-	-	-	0.00%
Purchased Services	8,345.76	11,125.00	11,125.00	11,125.00	0.00%
Supplies	47.40	850.00	300.00	300.00	-64.71%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	8,393.16	11,975.00	11,425.00	11,425.00	-4.59%

FY 2007-08 Approved Budget



PLANNING AND ZONING COMMISSION

426

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

		-	-	-	-	-
TOTAL PERSONAL SERVICES		-	-	-	-	-

PURCHASED SERVICES

426	523500	TRAVEL	2,564.48	3,000.00	3,000.00	3,000.00	3,000.00
426	523601	DUES	100.00	125.00	125.00	125.00	125.00
426	523700	EDUCATION AND TRAINING	495.00	2,950.00	2,950.00	2,950.00	2,950.00
426	523902	CONTRACT LABOR-GENERAL	3,000.00	2,400.00	2,400.00	2,400.00	2,400.00
426	523972	CONTRACT LABOR-OTHER	2,186.28	2,650.00	2,650.00	2,650.00	2,650.00
TOTAL PURCHASED SERVICES			8,345.76	11,125.00	11,125.00	11,125.00	11,125.00

SUPPLIES

426	531101	OFFICE SUPPLIES	47.40	250.00	300.00	300.00	300.00
426	531270	GASOLINE/DIESEL	-	600.00	-	-	-
TOTAL SUPPLIES			47.40	850.00	300.00	300.00	300.00

CAPITAL OUTLAY

		-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-

TOTAL PLANNING AND ZONING COMMISSION			8,393.16	11,975.00	11,425.00	11,425.00	11,425.00
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NW Georgia Livestock Pavilion



DEPARTMENT PROFILE

The Northwest Georgia Livestock Pavilion, a one building complex under the jurisdiction of the county's extension coordinator and owned by the University of Georgia, is used for agriculture, horticulture, and livestock purposes. This facility is one of two in the state to be used for the annual bull test station and the annual HERD program which is a heifer evaluation program. The pavilion also hosts various national and regional shows including goat, rabbit, steer, lamb, master gardener, and lawn and garden shows. The 4-H and FFA clubs use this facility for their programs and shows. The county contributes utility expenses and performs maintenance to this facility.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
No positions in this department	-	-	-
TOTAL POSITIONS	-	-	-

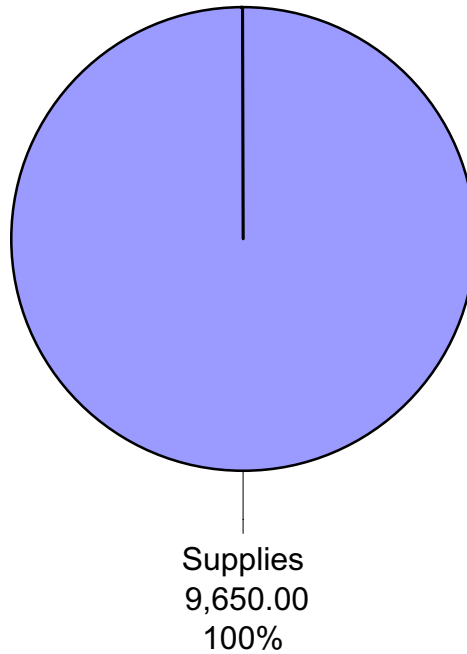
FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	-	-	-	-	0.00%
Purchased Services	-	-	-	-	0.00%
Supplies	6,815.40	9,800.00	9,650.00	9,650.00	-1.53%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	6,815.40	9,800.00	9,650.00	9,650.00	-1.53%

FY 2007-08 Approved Budget



NW GEORGIA LIVESTOCK PAVILION

427

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

		-	-	-	-	-
TOTAL PERSONAL SERVICES		-	-	-	-	-

PURCHASED SERVICES

		-	-	-	-	-
TOTAL PURCHASED SERVICES		-	-	-	-	-

SUPPLIES

427	531110	OPERATIONAL SUPPLIES	17.36	50.00	50.00	50.00	50.00
427	531140	JANITORIAL SUPPLIES	45.87	200.00	200.00	200.00	200.00
427	531210	WATER/SEWER	2,331.00	2,500.00	2,500.00	2,500.00	2,500.00
427	531230	ELECTRICITY	1,292.32	1,750.00	1,600.00	1,600.00	1,600.00
427	531240	BOTTLED GAS	3,128.85	5,300.00	5,300.00	5,300.00	5,300.00
TOTAL SUPPLIES			6,815.40	9,800.00	9,650.00	9,650.00	9,650.00

CAPITAL OUTLAY

		-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-

TOTAL NW GEORGIA LIVESTOCK PAVILION			6,815.40	9,800.00	9,650.00	9,650.00	9,650.00
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Gordon County Animal Shelter



DEPARTMENT PROFILE

The Animal Control Department enforces the county's animal control ordinance in the unincorporated area of the county with the assistance of county inmates, assists the cities with their animal control needs when requested, enforces state laws regarding animal control issues, resolves citizen complaints, picks up stray dogs and cats, and assists law enforcement agencies including the Sheriff's Office and Georgia State Police with animal control problems. This department also operates a 38 unit dog and 44 unit cat animal shelter, euthanizes animals, and manages an animal adoption program.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Animal Control Director	1	1	1
Kennel Operator/Animal Control Officer	1	1	1
Kennel Workers	-	2	2
TOTAL POSITIONS	2	4	4

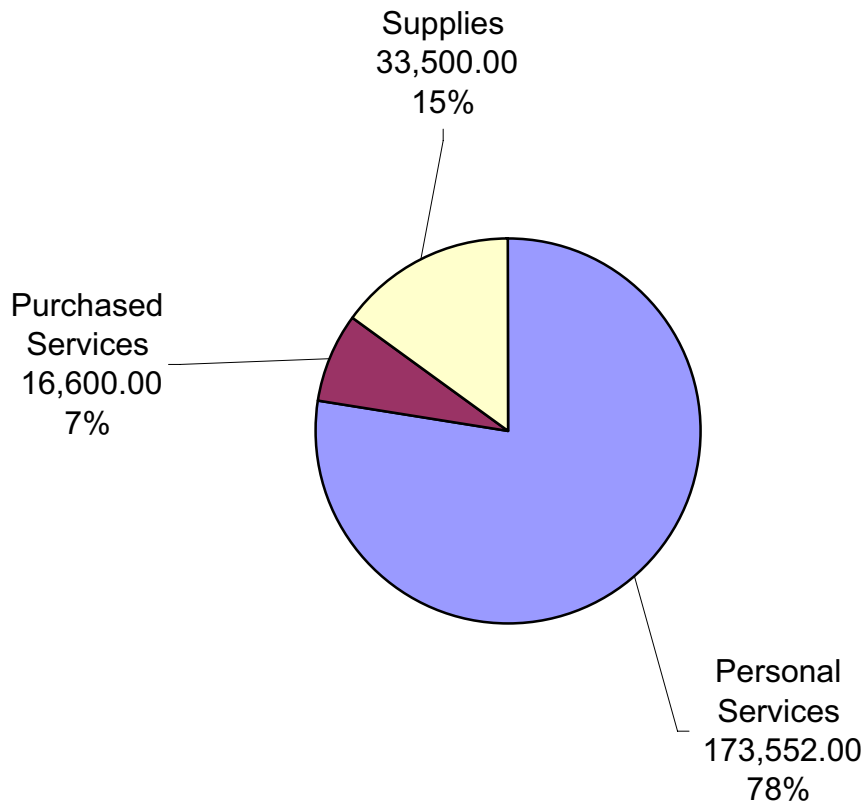
FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	80,967.51	162,933.00	173,552.00	173,552.00	6.52%
Purchased Services	10,306.08	19,300.00	16,600.00	16,600.00	-13.99%
Supplies	21,792.74	34,750.00	33,500.00	33,500.00	-3.60%
Capital Outlay	27,143.85	22,900.00	-	-	-100.00%
TOTAL EXPENDITURES	140,210.18	239,883.00	223,652.00	223,652.00	-6.77%

FY 2007-08 Approved Budget



ANIMAL CONTROL

428

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

428	511100	REGULAR EMPLOYEES SALARIES	34,108.70	59,815.00	105,174.00	105,174.00	105,174.00
428	511101	REGULAR HOURLY EMPLOYEES	17,036.43	-	-	-	-
428	511300	OVERTIME	2,632.11	3,640.00	3,708.00	3,708.00	3,708.00
428	511400	VACATION PAY	3,685.73	-	-	-	-
428	511500	SICK PAY	762.44	-	-	-	-
428	511600	HOLIDAY PAY	2,244.52	-	-	-	-
428	511700	LONGEVITY PAY	150.00	180.00	240.00	240.00	240.00
428	511900	OTHER PAY	-	77,634.00	-	-	-
428	512100	GROUP INSURANCE	12,545.11	13,380.00	52,647.00	50,358.00	50,358.00
428	512200	FICA CONTRIBUTIONS	4,816.24	5,111.00	8,755.00	8,755.00	8,755.00
428	512400	RETIREMENT CONTRIBUTIONS	2,986.23	3,173.00	5,317.00	5,317.00	5,317.00
TOTAL PERSONAL SERVICES			80,967.51	162,933.00	175,841.00	173,552.00	173,552.00

PURCHASED SERVICES

428	521229	VETERINARIAN	3,877.08	7,500.00	5,000.00	5,000.00	5,000.00
428	522210	R&M-BUILDINGS	1,398.00	4,300.00	4,000.00	4,000.00	4,000.00
428	522230	R&M-MACHINERY	164.57	200.00	200.00	200.00	200.00
428	522250	R&M-VEHICLES	638.50	500.00	1,000.00	1,000.00	1,000.00
428	522290	EXTERMINATING	115.00	500.00	500.00	500.00	500.00
428	522320	RENTAL OF EQUIPMENT & VEHICLES	648.00	1,500.00	1,000.00	1,000.00	1,000.00
428	523201	COMM.-TELEPHONE	2,897.65	3,500.00	3,500.00	3,500.00	3,500.00
428	523300	ADVERTISING	-	250.00	350.00	350.00	350.00
428	523400	PRINTING AND BINDING	292.28	600.00	600.00	600.00	600.00
428	523500	TRAVEL	-	250.00	250.00	250.00	250.00
428	523601	DUES	200.00	200.00	200.00	200.00	200.00
428	523902	CONTRACT LABOR-GENERAL	75.00	-	-	-	-
TOTAL PURCHASED SERVICES			10,306.08	19,300.00	16,600.00	16,600.00	16,600.00

ANIMAL CONTROL

428

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

428	531101	OFFICE SUPPLIES	283.43	500.00	500.00	500.00	500.00
428	531110	OPERATIONAL SUPPLIES	5,849.60	7,500.00	8,250.00	8,250.00	8,250.00
428	531139	ANIMAL FEED	951.69	1,600.00	3,000.00	3,000.00	3,000.00
428	531140	JANITORIAL SUPPLIES	3,962.51	7,000.00	6,000.00	6,000.00	6,000.00
428	531150	AUTOMOTIVE/MACHINERY SUPPLIES	59.67	200.00	200.00	200.00	200.00
428	531151	TIRES AND TUBES	4.00	500.00	500.00	500.00	500.00
428	531210	WATER/SEWER	144.00	200.00	300.00	300.00	300.00
428	531230	ELECTRICITY	1,667.75	3,500.00	3,000.00	3,000.00	3,000.00
428	531240	BOTTLED GAS	4,552.85	5,000.00	5,000.00	5,000.00	5,000.00
428	531270	GASOLINE/DIESEL	2,972.27	6,000.00	5,000.00	5,000.00	5,000.00
428	531400	BOOKS AND PERIODICALS	-	50.00	50.00	50.00	50.00
428	531600	SMALL EQUIPMENT	1,189.98	1,900.00	700.00	700.00	700.00
428	531700	OTHER SUPPLIES	154.99	-	-	-	-
428	531701	UNIFORMS	-	600.00	600.00	600.00	600.00
428	531702	SHOES/BOOTS	-	200.00	400.00	400.00	400.00
TOTAL SUPPLIES			21,792.74	34,750.00	33,500.00	33,500.00	33,500.00

CAPITAL OUTLAY

428	541300	C.O.-BUILDINGS	20,145.68	-	-	-	-
428	542100	C.O.-MACHINERY	6,998.17	-	-	-	-
428	542200	C.O.-VEHICLES	-	22,900.00	-	-	-
TOTAL CAPITAL OUTLAY			27,143.85	22,900.00	-	-	-

TOTAL ANIMAL CONTROL			140,210.18	239,883.00	225,941.00	223,652.00	223,652.00
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DEPARTMENT PROFILE

This department, under direction of the Building and Planning Department Director, enforces the following county ordinances for compliance: Development Ordinance (subdivision development), Groundwater Recharge Area Protection Ordinance, River Corridor Protection Ordinance, Water Supply Watershed Protection Ordinance, Wetland Protection Ordinance, Soil Erosion and Sedimentation Control Ordinance, Nuisance Ordinance (unsafe buildings), Junk, Scrap, and Salvage Yard Ordinance, Manufactured Homes Ordinance, Flood Damage Prevention Ordinance, Sign Ordinance, Zoning Ordinance, Animal Control Ordinance, and Business License Ordinance. The ordinance officer is a certified and sworn law enforcement officer with full citation and arrest powers.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Ordinance Officer	1	1	1
TOTAL POSITIONS	1	1	1

FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of a vehicle mounted laptop computer and code enforcement software - \$3,000.

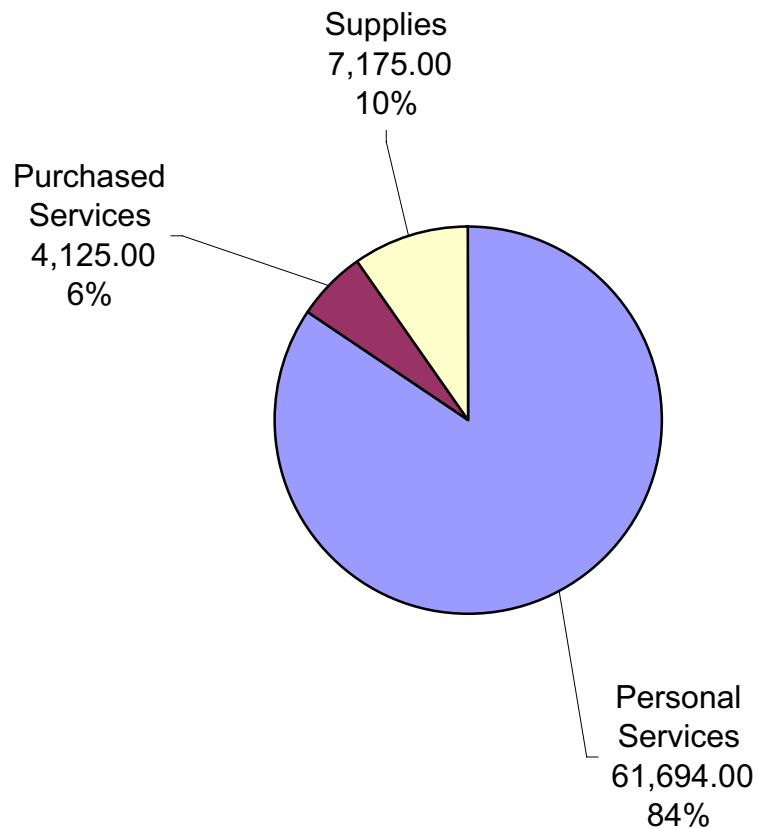
ORDINANCE ENFORCEMENT

429

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	55,677.69	58,786.00	61,694.00	61,694.00	4.95%
Purchased Services	3,279.71	3,005.00	4,125.00	4,125.00	37.27%
Supplies	2,247.06	4,100.00	7,175.00	7,175.00	75.00%
Capital Outlay	-	21,868.00	-	-	-100.00%
TOTAL EXPENDITURES	61,204.46	87,759.00	72,994.00	72,994.00	-16.82%

FY 2007-08 Approved Budget



ORDINANCE ENFORCEMENT

429

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

429	511100	REGULAR EMPLOYEES SALARIES	30,451.74	37,503.00	38,629.00	38,629.00	38,629.00
429	511400	VACATION PAY	2,994.55	-	-	-	-
429	511500	SICK PAY	1,248.24	-	-	-	-
429	511600	HOLIDAY PAY	1,403.56	-	-	-	-
429	511700	LONGEVITY PAY	165.00	180.00	195.00	195.00	195.00
429	512100	GROUP INSURANCE	14,754.90	16,200.00	18,630.00	17,820.00	17,820.00
429	512200	FICA CONTRIBUTIONS	2,789.27	3,027.00	3,118.00	3,118.00	3,118.00
429	512400	RETIREMENT CONTRIBUTIONS	1,870.43	1,876.00	1,932.00	1,932.00	1,932.00
TOTAL PERSONAL SERVICES			55,677.69	58,786.00	62,504.00	61,694.00	61,694.00

PURCHASED SERVICES

429	522230	R&M-MACHINERY	-	100.00	100.00	100.00	100.00
429	522250	R&M-VEHICLES	775.77	200.00	200.00	200.00	200.00
429	522270	R&M-COMPUTERS	-	100.00	100.00	100.00	100.00
429	523201	COMM.-TELEPHONE	1,430.68	1,200.00	1,920.00	1,920.00	1,920.00
429	523500	TRAVEL	508.26	700.00	1,000.00	1,000.00	1,000.00
429	523601	DUES	30.00	55.00	55.00	55.00	55.00
429	523700	EDUCATION AND TRAINING	535.00	650.00	750.00	750.00	750.00
TOTAL PURCHASED SERVICES			3,279.71	3,005.00	4,125.00	4,125.00	4,125.00

SUPPLIES

429	531101	OFFICE SUPPLIES	207.55	300.00	325.00	325.00	325.00
429	531110	OPERATIONAL SUPPLIES	-	75.00	75.00	75.00	75.00
429	531150	AUTOMOTIVE/MACHINERY SUPPLIES	-	300.00	300.00	300.00	300.00
429	531270	GASOLINE/DIESEL	1,984.63	2,800.00	3,000.00	3,000.00	3,000.00
429	531400	BOOKS AND PERIODICALS	-	100.00	200.00	200.00	200.00
429	531600	SMALL EQUIPMENT	-	250.00	3,000.00	3,000.00	3,000.00
429	531701	UNIFORMS	54.88	175.00	175.00	175.00	175.00
429	531702	SHOES/BOOTS	-	100.00	100.00	100.00	100.00
TOTAL SUPPLIES			2,247.06	4,100.00	7,175.00	7,175.00	7,175.00

CAPITAL OUTLAY

429	542200	C.O.-VEHICLES	-	21,868.00	-	-	-
TOTAL CAPITAL OUTLAY			-	21,868.00	-	-	-

TOTAL ORDINANCE ENFORCEMENT			61,204.46	87,759.00	73,804.00	72,994.00	72,994.00
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Gordon County Public Works Department



DEPARTMENT PROFILE

The Public Works Department is responsible for paving county roads on the annual paving list (resurfacing, LARP, and triple surface treatment), performing all needed repairs and maintenance to paved and unpaved county roads, bridges, and rights-of-ways. This department also performs repairs to county properties, storm water drainage lines, ditches, and eight watersheds. This department is also responsible for roadside weed management, assists other county departments with various special projects, issues timber permits, and generates revenue from the sale of driveway culvert pipe.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Public Works Director	1	1	1
Project Supervisor	1	1	1
Grading Supervisor	1	1	1
Pipe & Brick Supervisor	1	1	1
Paving Supervisor	1	1	1
Administrative Assistant	1	1	1
Maintenance Operator	4	4	4
Equipment Operator III	4	4	4
Equipment Operator II	15	15	15
Equipment Operator I	10	10	9
Laborer	2	2	-
TOTAL POSITIONS	41	41	38

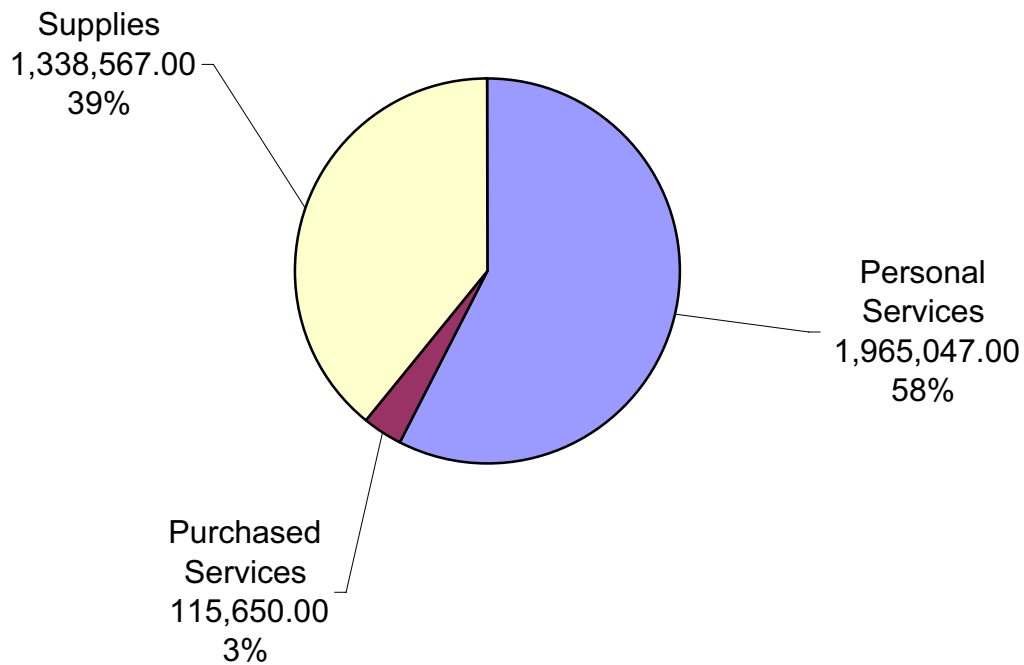
FY 2007-08 BUDGET HIGHLIGHTS

- Three full-time existing vacant positions were eliminated - \$126,723 (salary and benefits).
- The annual paving list of about 15-20 miles of roads is scheduled to be done by this department using SPLOST-2005 funds (\$713,417) and GDOT LARP funds (\$236,000) for a total of \$949,417 worth of paving improvements.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	1,509,894.31	1,915,608.00	1,965,047.00	1,965,047.00	2.58%
Purchased Services	74,523.86	118,650.00	115,650.00	115,650.00	-2.53%
Supplies	1,775,911.74	1,244,020.00	1,338,567.00	1,338,567.00	7.60%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	3,360,329.91	3,278,278.00	3,419,264.00	3,419,264.00	4.30%

FY 2007-08 Approved Budget



PUBLIC WORKS DEPARTMENT

431

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

431	511100	REGULAR EMPLOYEES SALARIES	67,994.48	1,233,550.00	1,311,485.00	1,248,819.00	1,248,819.00
431	511101	REGULAR HOURLY EMPLOYEES	829,824.54	-	-	-	-
431	511300	OVERTIME	9,390.88	20,000.00	19,808.00	19,808.00	19,808.00
431	511400	VACATION PAY	51,011.36	-	5,301.00	5,301.00	5,301.00
431	511500	SICK PAY	22,789.94	-	-	-	-
431	511600	HOLIDAY PAY	41,294.80	-	-	-	-
431	511700	LONGEVITY PAY	4,215.00	5,265.00	5,790.00	5,790.00	5,790.00
431	511900	OTHER PAY	3,248.26	-	-	-	-
431	512100	GROUP INSURANCE	359,628.89	493,020.00	599,783.00	520,245.00	520,245.00
431	512200	FICA CONTRIBUTIONS	79,306.37	101,095.00	107,329.00	102,295.00	102,295.00
431	512400	RETIREMENT CONTRIBUTIONS	41,189.79	62,678.00	65,922.00	62,789.00	62,789.00
TOTAL PERSONAL SERVICES			1,509,894.31	1,915,608.00	2,115,418.00	1,965,047.00	1,965,047.00

PURCHASED SERVICES

431	521230	ENGINEERING	-	3,000.00	3,000.00	3,000.00	3,000.00
431	521307	OTHER TECHNICAL SERVICES	2,068.78	2,500.00	2,500.00	2,500.00	2,500.00
431	521359	SURVEYING FEES-OTHER	875.00	3,000.00	3,000.00	3,000.00	3,000.00
431	522110	DISPOSAL	1,458.26	1,600.00	1,600.00	1,600.00	1,600.00
431	522201	R&M-SITE IMPROVEMENTS	-	5,000.00	5,000.00	5,000.00	5,000.00
431	522210	R&M-BUILDINGS	4,143.07	7,000.00	5,000.00	5,000.00	5,000.00
431	522230	R&M-MACHINERY	36,565.76	40,000.00	40,000.00	40,000.00	40,000.00
431	522250	R&M-VEHICLES	12,781.53	25,000.00	25,000.00	25,000.00	25,000.00
431	522260	R&M-FURNITURE AND FIXTURES	-	1,000.00	1,000.00	1,000.00	1,000.00
431	522320	RENTAL OF EQUIPMENT & VEHICLES	2,572.28	4,200.00	4,000.00	4,000.00	4,000.00
431	523019	TOWING SERVICES	-	1,000.00	1,000.00	1,000.00	1,000.00
431	523201	COMM.TELEPHONE	9,319.86	12,500.00	12,000.00	12,000.00	12,000.00
431	523220	COMM.-POSTAGE	40.73	100.00	150.00	150.00	150.00
431	523300	ADVERTISING	1,172.02	1,500.00	1,200.00	1,200.00	1,200.00
431	523400	PRINTING AND BINDING	229.57	250.00	200.00	200.00	200.00
431	523500	TRAVEL	-	400.00	500.00	500.00	500.00
431	523700	EDUCATION AND TRAINING	297.00	600.00	500.00	500.00	500.00
431	523972	CONTRACT LABOR-OTHER	3,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL PURCHASED SERVICES			74,523.86	118,650.00	115,650.00	115,650.00	115,650.00

PUBLIC WORKS DEPARTMENT

431

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

431	531101	OFFICE SUPPLIES	1,590.49	1,500.00	1,500.00	1,500.00	1,500.00
431	531110	OPERATIONAL SUPPLIES	24,110.43	20,000.00	20,000.00	20,000.00	20,000.00
431	531120	PAVING MATERIALS	1,432,797.82	856,000.00	949,417.00	949,417.00	949,417.00
431	531121	PIPE AND LUMBER	19,953.21	35,000.00	35,000.00	35,000.00	35,000.00
431	531122	DE-ICER	-	1,500.00	1,000.00	1,000.00	1,000.00
431	531123	VEGETATION CONTROL SUPPLIES	2,001.83	4,000.00	3,000.00	3,000.00	3,000.00
431	531124	ROAD SIGNS	12,617.13	15,000.00	16,000.00	16,000.00	16,000.00
431	531127	CHERT	37,410.00	40,000.00	40,000.00	40,000.00	40,000.00
431	531129	DAMAGE TO PRIVATE PROPERTY	610.50	2,400.00	3,000.00	3,000.00	3,000.00
431	531140	JANITORIAL SUPPLIES	2,049.12	2,000.00	2,000.00	2,000.00	2,000.00
431	531150	AUTOMOTIVE/MACHINERY SUPPLIES	30,488.27	35,000.00	35,000.00	35,000.00	35,000.00
431	531151	TIRES AND TUBES	19,136.49	19,100.00	18,000.00	18,000.00	18,000.00
431	531155	MOTOR OIL	1,055.17	2,000.00	2,000.00	2,000.00	2,000.00
431	531210	WATER/SEWER	1,891.82	2,500.00	2,000.00	2,000.00	2,000.00
431	531230	ELECTRICITY	14,123.13	20,520.00	18,000.00	18,000.00	18,000.00
431	531240	BOTTLED GAS	860.13	1,200.00	1,000.00	1,000.00	1,000.00
431	531270	GASOLINE/DIESEL	149,410.71	160,000.00	165,000.00	165,000.00	165,000.00
431	531400	BOOKS AND PERIODICALS	-	100.00	100.00	100.00	100.00
431	531600	SMALL EQUIPMENT	4,216.74	2,800.00	10,000.00	3,000.00	3,000.00
431	531700	OTHER SUPPLIES	562.00	100.00	250.00	250.00	250.00
431	531701	UNIFORMS	16,875.34	18,000.00	18,000.00	18,000.00	18,000.00
431	531702	SHOES/BOOTS	2,959.87	3,800.00	3,800.00	3,800.00	3,800.00
431	531703	SPECIAL GEAR	1,191.54	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL SUPPLIES			1,775,911.74	1,244,020.00	1,345,567.00	1,338,567.00	1,338,567.00

CAPITAL OUTLAY

431	542100	C.O.-EQUIPMENT	-	-	260,000.00	-	-
TOTAL CAPITAL OUTLAY			-	-	260,000.00	-	-

TOTAL PUBLIC WORKS DEPARTMENT			3,360,329.91	3,278,278.00	3,836,635.00	3,419,264.00	3,419,264.00
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DEPARTMENT PROFILE

This department, under the direction of the Public Works Director, is responsible for maintaining all county vehicles and heavy equipment. This department supplies all labor and each department that uses Fleet Management is billed for the parts used.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Fleet Management Director	1	1	1
Mechanic	3	4	4
Shop Helpers	2	2	2
TOTAL POSITIONS	6	7	7

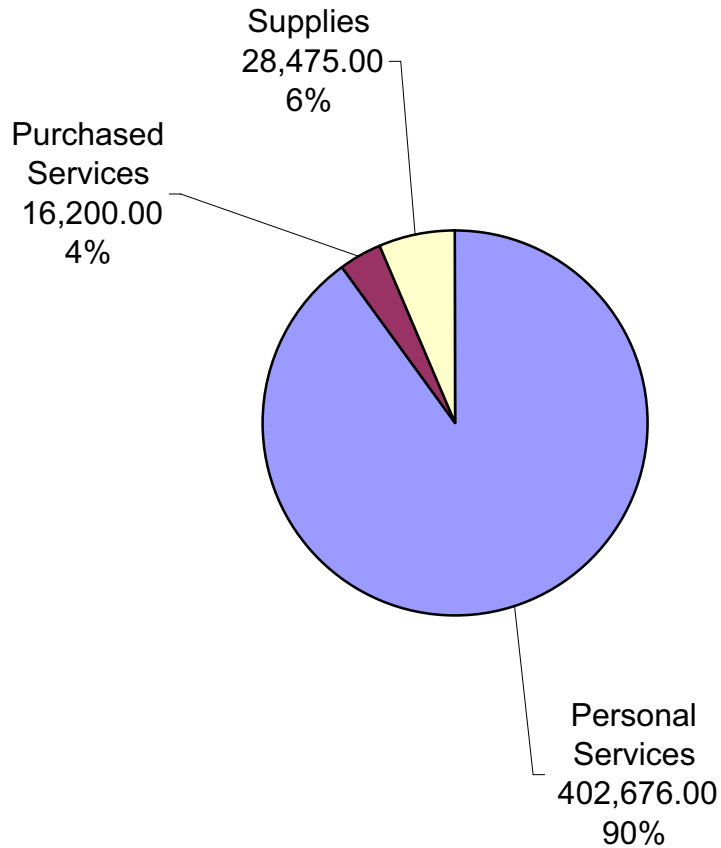
FY 2007-08 BUDGET HIGHLIGHTS

- Group health insurance expenses increased due to an existing employee changing from single to family coverage.
- Small equipment purchase of a new laptop computer, printer, scanner upgrade module, and other small tools as needed - \$10,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	298,585.62	374,968.00	402,676.00	402,676.00	7.39%
Purchased Services	9,594.41	16,600.00	16,200.00	16,200.00	-2.41%
Supplies	23,757.99	28,025.00	28,475.00	28,475.00	1.61%
Capital Outlay	4,924.72	-	-	-	0.00%
TOTAL EXPENDITURES	336,862.74	419,593.00	447,351.00	447,351.00	6.62%

FY 2007-08 Approved Budget



FLEET MANAGEMENT

435

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

435	511100	REGULAR EMPLOYEES SALARIES	41,560.44	218,060.00	261,249.00	261,249.00	261,249.00
435	511101	REGULAR HOURLY EMPLOYEES	141,211.15	-	-	-	-
435	511300	OVERTIME	407.20	1,768.00	1,751.00	1,751.00	1,751.00
435	511400	VACATION PAY	11,645.71	-	-	-	-
435	511500	SICK PAY	4,795.48	-	-	-	-
435	511600	HOLIDAY PAY	8,148.40	-	-	-	-
435	511700	LONGEVITY PAY	1,275.00	1,365.00	1,470.00	1,470.00	1,470.00
435	511900	OTHER PAY	-	56,350.00	-	-	-
435	512100	GROUP INSURANCE	62,587.14	68,670.00	108,537.00	103,818.00	103,818.00
435	512200	FICA CONTRIBUTIONS	16,293.91	17,763.00	21,238.00	21,238.00	21,238.00
435	512400	RETIREMENT CONTRIBUTIONS	10,661.19	10,992.00	13,150.00	13,150.00	13,150.00
TOTAL PERSONAL SERVICES			298,585.62	374,968.00	407,395.00	402,676.00	402,676.00

PURCHASED SERVICES

435	521305	DATA PROCESSING	2,029.35	2,800.00	2,800.00	2,800.00	2,800.00
435	522210	R&M-BUILDINGS	538.87	500.00	500.00	500.00	500.00
435	522230	R&M-MACHINERY	2,303.83	3,000.00	3,000.00	3,000.00	3,000.00
435	522250	R&M-VEHICLES	61.70	3,000.00	3,000.00	3,000.00	3,000.00
435	523019	TOWING SERVICES	-	500.00	500.00	500.00	500.00
435	523201	COMM.-TELEPHONE	4,554.18	4,400.00	4,000.00	4,000.00	4,000.00
435	523300	ADVERTISING	37.04	100.00	100.00	100.00	100.00
435	523400	PRINTING AND BINDING	69.44	300.00	300.00	300.00	300.00
435	523500	TRAVEL	-	500.00	500.00	500.00	500.00
435	523700	EDUCATION AND TRAINING	-	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL PURCHASED SERVICES			9,594.41	16,600.00	16,200.00	16,200.00	16,200.00

SUPPLIES

435	531101	OFFICE SUPPLIES	-	500.00	500.00	500.00	500.00
435	531110	OPERATIONAL SUPPLIES	2,387.90	4,000.00	3,500.00	3,500.00	3,500.00
435	531140	JANITORIAL SUPPLIES	-	500.00	500.00	500.00	500.00
435	531150	AUTOMOTIVE/MACHINERY SUPPLIES	95,037.07	75,000.00	90,000.00	90,000.00	90,000.00
435	531151	TIRES AND TUBES	-	1,500.00	1,500.00	1,500.00	1,500.00
435	531220	NATURAL GAS	630.95	1,500.00	1,200.00	1,200.00	1,200.00
435	531240	BOTTLED GAS	-	200.00	200.00	200.00	200.00
435	531270	GASOLINE/DIESEL	5,309.08	6,500.00	6,000.00	6,000.00	6,000.00
435	531600	SMALL EQUIPMENT	7,105.69	13,250.00	10,000.00	10,000.00	10,000.00
435	531701	UNIFORMS	2,843.70	4,200.00	4,200.00	4,200.00	4,200.00
435	531702	SHOES/BOOTS	474.96	875.00	875.00	875.00	875.00
435	531712	REIMBURSEMENT FOR SUPPLIES	(90,031.36)	(80,000.00)	(90,000.00)	(90,000.00)	(90,000.00)
TOTAL SUPPLIES			23,757.99	28,025.00	28,475.00	28,475.00	28,475.00

CAPITAL OUTLAY

435	541300	C.O. BUILDINGS	4,924.72	-	-	-	-
TOTAL CAPITAL OUTLAY			4,924.72	-	-	-	-

TOTAL FLEET MANAGEMENT			336,862.74	419,593.00	452,070.00	447,351.00	447,351.00
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Gordon County Public Defenders Office



DEPARTMENT PROFILE

The Public Defenders Office, an independent agency within the judicial branch of state government, was created by the General Assembly in 2003 and was appropriated state funding during a 2004 special session to deliver indigent defense services to all of the 49 judicial circuits within the state. The Public Defender for the Cherokee Judicial Circuit that consists of Bartow and Gordon Counties is appointed by a five member circuit panel. The Public Defender and the staff is responsible for providing constitutionally mandated effective legal counsel to indigent persons who are incapable of hiring their own attorneys and are accused of crimes or subject to probation revocation proceedings in Superior Court. The county, by state law, must provide this office with office space, equipment, furniture, books, postage, supplies, telephones, and utilities.

STAFFING PLAN

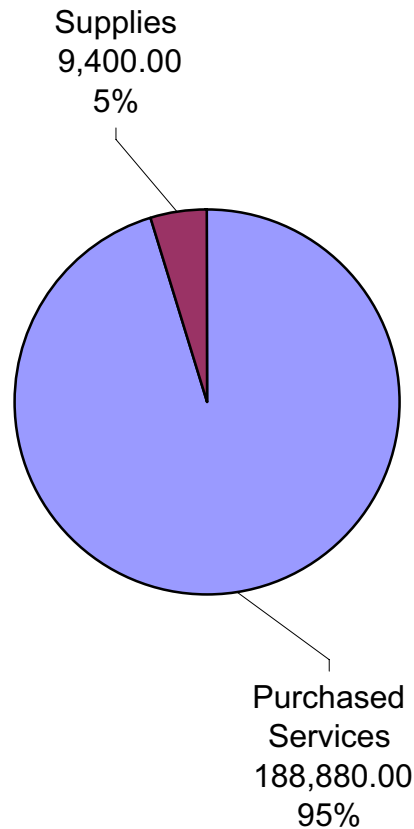
Position Title	FY2005-06	FY 2006-07	FY 2007-08
Public Defender	1	1	1
Asst. Public Defender IV	1	1	1
Asst. Public Defender II (one partially county-paid)	3	3	3
Asst. Public Defender I (one county-paid)	4	4	4
Investigator	2	2	2
Paralegal/Administrative (one is county-paid and one is partially county-paid)	5	5	5
TOTAL POSITIONS	16	16	16

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	-	-	-	-	0.00%
Purchased Services	134,884.22	186,926.00	188,880.00	188,880.00	1.05%
Supplies	9,130.57	13,000.00	9,400.00	9,400.00	-27.69%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	144,014.79	199,926.00	198,280.00	198,280.00	-0.82%

FY 2007-08 Approved Budget

PUBLIC DEFENDERS OFFICE

436

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

		-	-	-	-	-
TOTAL PERSONAL SERVICES		-	-	-	-	-

PURCHASED SERVICES

436	521301	COURT REPORTING	399.00	1,500.00	1,500.00	1,500.00	1,500.00
436	522250	R&M-VEHICLES	981.38	1,000.00	1,000.00	1,000.00	1,000.00
436	522320	RENTAL OF EQUIPMENT & VEHICLES	3,047.00	3,600.00	3,600.00	3,600.00	3,600.00
436	523201	COMM.-TELEPHONE	441.15	3,000.00	3,000.00	3,000.00	3,000.00
436	523220	COMM.-POSTAGE	155.00	600.00	1,200.00	1,200.00	1,200.00
436	523400	PRINTING AND BINDING	353.00	1,200.00	1,200.00	1,200.00	1,200.00
436	523601	DUES	640.00	800.00	950.00	950.00	950.00
436	523902	CONTRACT LABOR-GENERAL	128,867.69	175,226.00	176,430.00	176,430.00	176,430.00
TOTAL PURCHASED SERVICES			134,884.22	186,926.00	188,880.00	188,880.00	188,880.00

SUPPLIES

436	531101	OFFICE SUPPLIES	3,085.24	4,200.00	3,600.00	3,600.00	3,600.00
436	531270	GASOLINE/DIESEL	-	1,800.00	1,800.00	1,800.00	1,800.00
436	531400	BOOKS AND PERIODICALS	1,112.50	3,000.00	3,000.00	3,000.00	3,000.00
436	531600	SMALL EQUIPMENT	4,932.83	4,000.00	4,000.00	1,000.00	1,000.00
TOTAL SUPPLIES			9,130.57	13,000.00	12,400.00	9,400.00	9,400.00

CAPITAL OUTLAY

		-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-

TOTAL PUBLIC DEFENDERS OFFICE		144,014.79	199,926.00	201,280.00	198,280.00	198,280.00
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DEPARTMENT PROFILE

This advisory commission, composed of five citizens appointed by the Board of County Commissioners for various year terms, protects and enhances local historical attractions, enhances opportunities for federal or state tax benefits regarding historic preservation, and approves designations of historic properties and historic districts. This advisory commission also issues certificates of appropriateness and supports protection, preservation, and rehabilitation of historic properties and districts. This advisory commission receives staff support from the Building and Planning Department employees and receives guidance from the county's planning consultant, Mactec Engineering.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Historic Preservation Commission Member	5	5	5
Secretary (Existing employee)	1	1	1
TOTAL POSITIONS	6	6	6

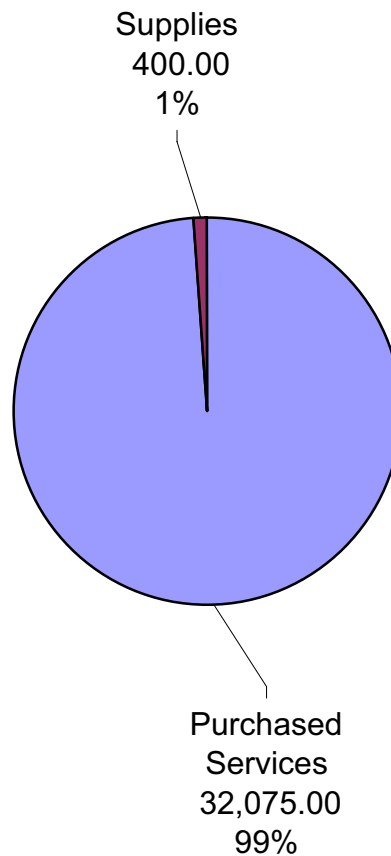
FY 2007-08 BUDGET HIGHLIGHTS

- Consulting expenses have increased and includes the professional preparation of design guidelines for county historic districts - \$20,000
- Contract Labor – General expenses have increased due to hiring a student intern to prepare a survey of all county historic sites - \$3,000

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	-	-	-	-	0.00%
Purchased Services	-	11,075.00	9,075.00	32,075.00	189.62%
Supplies	-	1,100.00	400.00	400.00	-63.64%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	12,175.00	9,475.00	32,475.00	166.74%

FY 2007-08 Approved Budget



HISTORIC PRESERVATION COMMISSION

437

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

		-	-	-	-	-
TOTAL PERSONAL SERVICES		-	-	-	-	-

PURCHASED SERVICES

437	521210	CONSULTING	-	-	20,000.00	-	20,000.00
437	523500	TRAVEL	-	3,000.00	1,000.00	1,000.00	1,000.00
437	523601	DUES	-	125.00	125.00	125.00	125.00
437	523700	EDUCATION AND TRAINING	-	3,000.00	3,000.00	3,000.00	3,000.00
437	523902	CONTRACT LABOR-GENERAL	-	2,400.00	5,400.00	2,400.00	5,400.00
437	523972	CONTRACT LABOR-OTHER	-	2,550.00	2,550.00	2,550.00	2,550.00
TOTAL PURCHASED SERVICES			-	11,075.00	32,075.00	9,075.00	32,075.00

SUPPLIES

437	531101	OFFICE SUPPLIES	-	100.00	400.00	400.00	400.00
437	531270	GASOLINE/DIESEL	-	1,000.00	-	-	-
TOTAL SUPPLIES			-	1,100.00	400.00	400.00	400.00

CAPITAL OUTLAY

		-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-

TOTAL HISTORIC PRESERVATION COMMISSION			-	12,175.00	32,475.00	9,475.00	32,475.00
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Gordon County Senior Citizens Center



DEPARTMENT PROFILE

The Senior Citizen Center provides many programs for the county's senior adults including exercise classes, legal aid assistance, VA assistance, field trips, bingo games, evening dances, free lunches, health screenings, and various seminars on such topics as tax assistance, fire safety, and driver safety. The Senior Citizen Center has a fully equipped exercise room, pool tables, and card tables and has operating hours from 8:00 a.m. to 5:00 p.m. Monday through Friday. The Center is also responsible for delivering meals to home bound citizens on a daily basis through the Meals on Wheels Program. The dispatching functions for all 5311 transit calls are housed at this center.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Senior Citizens Director	1	1	1
Meals on Wheels Driver (Part-time)	1	1	1
TOTAL POSITIONS	2	2	2

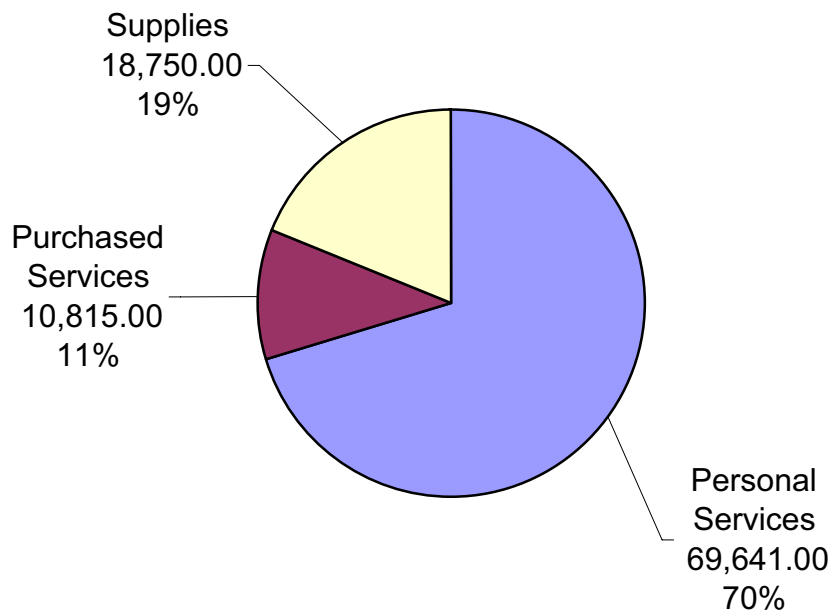
FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	58,680.24	67,131.00	69,641.00	69,641.00	3.74%
Purchased Services	7,930.23	10,915.00	10,815.00	10,815.00	-0.92%
Supplies	15,324.26	18,500.00	18,750.00	18,750.00	1.35%
Capital Outlay	-	-	-	-	0.00%
TOTAL EXPENDITURES	81,934.73	96,546.00	99,206.00	99,206.00	2.76%

FY 2007-08 Approved Budget



SENIOR CITIZENS CENTER

440

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

440	511100	REGULAR EMPLOYEES SALARIES	38,565.24	53,329.00	54,929.00	54,929.00	54,929.00
440	511110	PART-TIME SALARIES	7,999.52	-	-	-	-
440	511400	VACATION PAY	129.32	-	-	-	-
440	511700	LONGEVITY PAY	15.00	150.00	180.00	180.00	180.00
440	512100	GROUP INSURANCE	6,294.86	6,690.00	7,694.00	7,359.00	7,359.00
440	512200	FICA CONTRIBUTIONS	3,697.42	4,296.00	4,426.00	4,426.00	4,426.00
440	512400	RETIREMENT CONTRIBUTIONS	1,978.88	2,666.00	2,747.00	2,747.00	2,747.00
TOTAL PERSONAL SERVICES			58,680.24	67,131.00	69,976.00	69,641.00	69,641.00

PURCHASED SERVICES

440	522110	DISPOSAL	624.80	500.00	600.00	600.00	600.00
440	522130	CUSTODIAL	-	-	15,000.00	-	-
440	522210	R&M-BUILDINGS	1,320.83	4,500.00	4,500.00	4,500.00	4,500.00
440	522230	R&M-MACHINERY	452.09	-	-	-	-
440	522250	R&M-VEHICLES	390.60	400.00	400.00	400.00	400.00
440	522290	EXTERMINATING	-	200.00	-	-	-
440	522320	RENTAL OF EQUIPMENT & VEHICLES	2,420.33	2,000.00	2,000.00	2,000.00	2,000.00
440	523201	COMM.-TELEPHONE	2,721.58	3,000.00	3,000.00	3,000.00	3,000.00
440	523220	COMM.-POSTAGE	-	15.00	15.00	15.00	15.00
440	523300	ADVERTISING	-	100.00	100.00	100.00	100.00
440	523500	TRAVEL	-	100.00	100.00	100.00	100.00
440	523700	EDUCATION AND TRAINING	-	100.00	100.00	100.00	100.00
TOTAL PURCHASED SERVICES			7,930.23	10,915.00	25,815.00	10,815.00	10,815.00

SUPPLIES

440	531101	OFFICE SUPPLIES	-	100.00	100.00	100.00	100.00
440	531110	OPERATIONAL SUPPLIES	2,136.75	2,000.00	2,500.00	2,500.00	2,500.00
440	531140	JANITORIAL SUPPLIES	188.71	400.00	400.00	400.00	400.00
440	531210	WATER/SEWER	306.00	350.00	350.00	350.00	350.00
440	531220	NATURAL GAS	2,254.07	3,400.00	3,400.00	3,400.00	3,400.00
440	531230	ELECTRICITY	7,853.90	9,000.00	9,000.00	9,000.00	9,000.00
440	531270	GASOLINE/DIESEL	2,434.84	2,500.00	3,000.00	3,000.00	3,000.00
440	531600	SMALL EQUIPMENT	149.99	750.00	-	-	-
TOTAL SUPPLIES			15,324.26	18,500.00	18,750.00	18,750.00	18,750.00

CAPITAL OUTLAY

			-	-	-	-	-
TOTAL CAPITAL OUTLAY			-	-	-	-	-

TOTAL SENIOR CITIZENS CENTER			81,934.73	96,546.00	114,541.00	99,206.00	99,206.00
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Salacoa Creek Park



DEPARTMENT PROFILE

Salacoa Creek Park, under the direction of the Parks & Recreation Department, is a 364 acre county-owned recreational area reopened during July 2004 after renovations. This park generally consists of 27 RV sites, primitive camping, restrooms, swimming and beach area, concession stand, boat rentals, picnic pavilion, and nature trails overlooking a 126 acre lake.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Park Caretaker	1	1	1
Lifeguards (Full-time seasonal)	6	8	8
Concession Workers (Full-time seasonal)	2	-	-
General Laborer (Full-time seasonal)	-	1	1
TOTAL POSITIONS	9	10	10

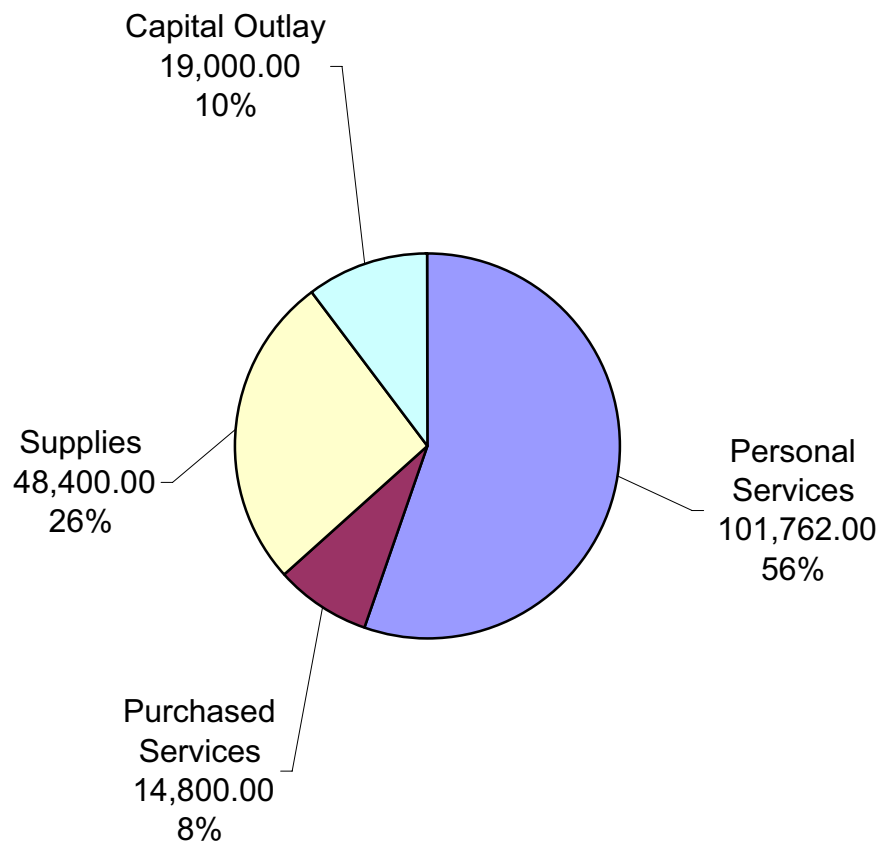
FY 2007-08 BUDGET HIGHLIGHTS

- Group health insurance expenses increased due to an existing employee changing from single to family coverage.
- Hosting the annual Fun Day at the park - \$1,500.
- Inventory purchases of items for resale increased due to the park having a full line of concession items available during the 16 peak weeks the park is opened - \$10,000.
- Small equipment purchase of a replacement weed eater - \$400.
- Construction of five additional decks for the campground area - \$5,000.
- Capital outlay purchase of a replacement commercial riding lawnmower - \$7,000 and a new utility vehicle with trailer - \$7,000 for a total of \$14,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	79,973.56	90,195.00	101,762.00	101,762.00	12.82%
Purchased Services	13,580.66	19,380.00	14,800.00	14,800.00	-23.63%
Supplies	31,983.82	46,200.00	48,400.00	48,400.00	4.76%
Capital Outlay	-	-	19,000.00	19,000.00	0.00%
TOTAL EXPENDITURES	125,538.04	155,775.00	183,962.00	183,962.00	18.09%

FY 2007-08 Approved Budget



SALACOA CREEK PARK

452

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

452	511100	REGULAR EMPLOYEES SALARIES	30,992.98	75,906.00	76,257.00	76,257.00	76,257.00
452	511101	REGULAR HOURLY EMPLOYEES	13,093.20	-	-	-	-
452	511110	PART-TIME SALARIES	15,180.25	-	-	-	-
452	511400	VACATION PAY	689.54	-	-	-	-
452	511500	SICK PAY	244.87	-	-	-	-
452	511600	HOLIDAY PAY	1,363.41	-	-	-	-
452	511700	LONGEVITY PAY	570.00	300.00	315.00	315.00	315.00
452	511900	OTHER PAY	-	-	8,320.00	-	-
452	512100	GROUP INSURANCE	12,646.89	6,690.00	18,630.00	17,820.00	17,820.00
452	512200	FICA CONTRIBUTIONS	3,346.27	5,935.00	5,965.00	5,965.00	5,965.00
452	512400	RETIREMENT CONTRIBUTIONS	1,846.15	1,364.00	1,405.00	1,405.00	1,405.00
TOTAL PERSONAL SERVICES			79,973.56	90,195.00	110,892.00	101,762.00	101,762.00

PURCHASED SERVICES

452	522110	DISPOSAL	446.94	1,500.00	1,800.00	1,800.00	1,800.00
452	522201	R&M-SITE IMPROVEMENTS	4,098.33	4,500.00	3,000.00	3,000.00	3,000.00
452	522210	R&M-BUILDINGS	5,133.83	5,000.00	3,000.00	3,000.00	3,000.00
452	522230	R&M-MACHINERY	593.15	1,500.00	1,500.00	1,500.00	1,500.00
452	522250	R&M-VEHICLES	9.27	500.00	500.00	500.00	500.00
452	522320	RENTAL OF EQUIPMENT & VEHICLES	-	1,000.00	700.00	700.00	700.00
452	523201	COMM.-TELEPHONE	3,209.14	3,880.00	3,500.00	3,500.00	3,500.00
452	523300	ADVERTISING	90.00	1,500.00	800.00	800.00	800.00
TOTAL PURCHASED SERVICES			13,580.66	19,380.00	14,800.00	14,800.00	14,800.00

SUPPLIES

452	531101	OFFICE SUPPLIES	478.20	1,500.00	800.00	800.00	800.00
452	531110	OPERATIONAL SUPPLIES	3,548.44	5,000.00	5,000.00	5,000.00	5,000.00
452	531140	JANITORIAL SUPPLIES	1,527.14	4,000.00	4,000.00	4,000.00	4,000.00
452	531150	AUTOMOTIVE/MACHINERY SUPPLIES	171.21	500.00	200.00	200.00	200.00
452	531210	WATER/SEWER	12,748.50	13,000.00	13,000.00	13,000.00	13,000.00
452	531230	ELECTRICITY	8,400.05	8,500.00	9,000.00	9,000.00	9,000.00
452	531240	BOTTLED GAS	793.20	4,000.00	2,500.00	2,500.00	2,500.00
452	531270	GASOLINE/DIESEL	2,119.19	3,000.00	3,000.00	3,000.00	3,000.00
452	531500	SUPPLIES/INV PURCH FOR RESALE	1,397.04	500.00	10,000.00	10,000.00	10,000.00
452	531600	SMALL EQUIPMENT	432.10	5,700.00	400.00	400.00	400.00
452	531701	UNIFORMS	368.75	500.00	500.00	500.00	500.00
TOTAL SUPPLIES			31,983.82	46,200.00	48,400.00	48,400.00	48,400.00

CAPITAL OUTLAY

452	541100	C.O.-SITES	-	-	5,000.00	5,000.00	5,000.00
452	542100	C.O.-MACHINERY	-	-	14,000.00	14,000.00	14,000.00
TOTAL CAPITAL OUTLAY			-	-	19,000.00	19,000.00	19,000.00

TOTAL SALACOA CREEK PARK			125,538.04	155,775.00	193,092.00	183,962.00	183,962.00
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Sonoraville Recreation Complex



DEPARTMENT PROFILE

The Parks & Recreation Department was formed in April 2000 to serve the recreation needs of the citizens in the unincorporated area of the county and the cities of Resaca, Ranger, and Plainville. The City of Calhoun has its own recreation program. This department is responsible for organizing various leisure activities for those citizens including youth football, youth flag football, youth tackle football, youth cheerleading, youth soccer, youth baseball, youth, men's, and women's basketball, adult flag football, T-ball, girls fast pitch softball, various fitness programs, summer day camps, and after school programs. In addition, this department is also responsible for managing Salacoa Creek Park and the 75 acre Sonoraville Recreation Complex. Since the Sonoraville Recreation Complex is the county's only recreational facility under county ownership, the department must use and maintain numerous non-county owned facilities, including the Redbud Elementary School's gym, two ball fields, and football field, Sonoraville Middle School's gym, Tolbert Elementary School's gym, Resaca's two ball fields, Swain Elementary School's gym, Plainville's three ball fields and gym.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
Parks & Recreation Director	1	1	1
Athletic Coordinator	1	1	1
Assistant Athletic Coordinator	1	1	1
Recreation Programmer	1	1	1
Grounds Maintenance Worker	3	3	3
Secretary	1	1	1
Housekeeper	-	1	1
Night Supervisor & Maintenance (Part-time)	4	4	4
TOTAL POSITIONS	12	13	13

FY 2007-08 BUDGET HIGHLIGHTS

- Repairs and maintenance to building expenses increased due to the annual rewaxing of the gym floor and repainting the interior of the community center - \$10,000.
- Small equipment purchase of a replacement weed eater, dumbbell set, dumbbell racks, fitness steps, utility trailer, trophy case, miscellaneous tools, and a heavy duty air compressor - \$12,100.
- Capital outlay purchase of a "goat" machine for cleaning the parking lots - \$7,000 and a top dresser machine for spreading sand and dirt on the ball fields - \$8,000 for a total of \$15,000.
- Installation of a custom canopy netting to cover the baseball concession area and walkways for safety - \$17,000.

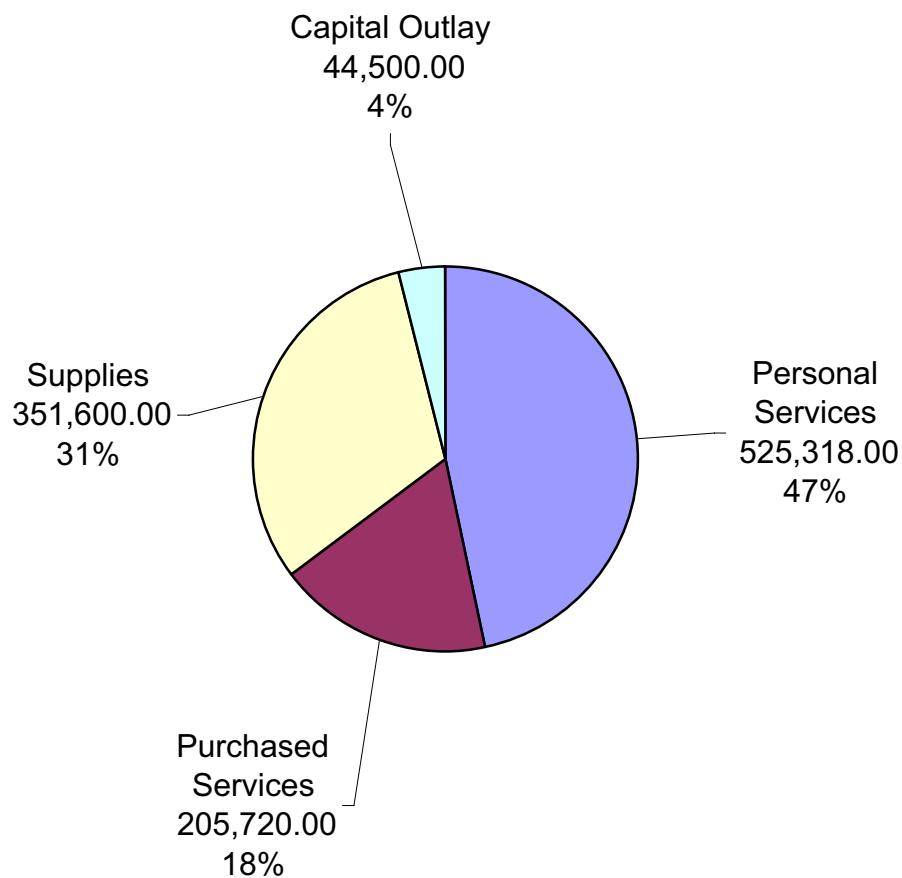
PARKS & RECREATION DEPARTMENT

454

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	301,344.08	479,654.00	525,318.00	525,318.00	9.52%
Purchased Services	99,873.84	210,799.00	205,720.00	205,720.00	-2.41%
Supplies	215,385.20	414,590.00	351,600.00	351,600.00	-15.19%
Capital Outlay	115,699.67	10,000.00	44,500.00	44,500.00	345.00%
TOTAL EXPENDITURES	732,302.79	1,115,043.00	1,127,138.00	1,127,138.00	1.08%

FY 2007-08 Approved Budget



PARKS & RECREATION DEPARTMENT

454

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

454	511100	REGULAR EMPLOYEES SALARIES	163,252.36	257,578.00	288,513.00	288,513.00	288,513.00
454	511110	PART-TIME SALARIES	24,039.56	36,400.00	36,050.00	36,050.00	36,050.00
454	511300	OVERTIME	9,416.35	20,800.00	20,600.00	20,600.00	20,600.00
454	511400	VACATION PAY	4,404.92	-	-	-	-
454	511500	SICK PAY	3,423.25	-	-	-	-
454	511600	HOLIDAY PAY	5,735.75	-	-	-	-
454	511700	LONGEVITY PAY	330.00	410.00	525.00	525.00	525.00
454	511900	OTHER PAY	-	-	54,738.00	-	-
454	512100	GROUP INSURANCE	68,392.22	126,780.00	145,797.00	139,458.00	139,458.00
454	512200	FICA CONTRIBUTIONS	14,694.59	25,077.00	27,421.00	27,421.00	27,421.00
454	512400	RETIREMENT CONTRIBUTIONS	7,655.08	12,609.00	12,751.00	12,751.00	12,751.00
TOTAL PERSONAL SERVICES			301,344.08	479,654.00	586,395.00	525,318.00	525,318.00

PURCHASED SERVICES

454	522110	DISPOSAL	2,769.46	5,200.00	5,200.00	5,200.00	5,200.00
454	522140	LAWN CARE	-	15,000.00	25,000.00	15,000.00	15,000.00
454	522150	OFFICIATING	48,231.25	75,000.00	75,000.00	75,000.00	75,000.00
454	522201	R&M-SITE IMPROVEMENTS	3,444.09	10,000.00	10,000.00	10,000.00	10,000.00
454	522210	R&M-BUILDINGS	6,399.57	12,000.00	20,000.00	20,000.00	20,000.00
454	522230	R&M-MACHINERY	5,698.42	8,000.00	8,000.00	8,000.00	8,000.00
454	522250	R&M-VEHICLES	694.62	10,000.00	7,500.00	7,500.00	7,500.00
454	522320	RENTAL OF EQUIPMENT & VEHICLES	3,911.02	10,000.00	10,000.00	10,000.00	10,000.00
454	523201	COMM.-TELEPHONE	13,757.50	25,079.00	20,000.00	20,000.00	20,000.00
454	523220	COMM.-POSTAGE	177.66	5,000.00	2,500.00	2,500.00	2,500.00
454	523300	ADVERTISING	5,569.47	8,000.00	8,000.00	8,000.00	8,000.00
454	523400	PRINTING AND BINDING	174.00	5,000.00	2,000.00	2,000.00	2,000.00
454	523500	TRAVEL	1,600.78	8,500.00	8,500.00	8,500.00	8,500.00
454	523601	DUES	1,255.00	4,690.00	4,690.00	4,690.00	4,690.00
454	523635	ENTRY FEES	5,206.00	5,700.00	5,700.00	5,700.00	5,700.00
454	523700	EDUCATION AND TRAINING	985.00	3,630.00	3,630.00	3,630.00	3,630.00
TOTAL PURCHASED SERVICES			99,873.84	210,799.00	215,720.00	205,720.00	205,720.00

PARKS & RECREATION DEPARTMENT

454

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

454	531101	OFFICE SUPPLIES	2,282.10	5,000.00	5,000.00	5,000.00	5,000.00
454	531110	OPERATIONAL SUPPLIES	11,627.26	15,000.00	15,000.00	15,000.00	15,000.00
454	531110	OPERATIONAL SUPPLIES	-	-	1,000.00	1,000.00	1,000.00
454	531140	JANITORIAL SUPPLIES	7,091.62	15,000.00	15,000.00	15,000.00	15,000.00
454	531210	WATER/SEWER	7,764.68	36,000.00	20,000.00	20,000.00	20,000.00
454	531220	NATURAL GAS	12,518.22	49,800.00	24,000.00	24,000.00	24,000.00
454	531230	ELECTRICITY	54,242.36	132,000.00	132,000.00	132,000.00	132,000.00
454	531240	BOTTLED GAS	812.06	-	-	-	-
454	531270	GASOLINE/DIESEL	7,594.53	20,000.00	12,000.00	12,000.00	12,000.00
454	531400	BOOKS AND PERIODICALS	-	1,000.00	500.00	500.00	500.00
454	531500	SUPPLIES/INV PURCH FOR RESALE	21,904.91	30,000.00	30,000.00	30,000.00	30,000.00
454	531600	SMALL EQUIPMENT	20,944.33	17,300.00	12,100.00	12,100.00	12,100.00
454	531610	SPORTS EQUIPMENT	27,748.30	36,990.00	28,500.00	28,500.00	28,500.00
454	531701	UNIFORMS	40,854.83	56,500.00	56,500.00	56,500.00	56,500.00
TOTAL SUPPLIES			215,385.20	414,590.00	351,600.00	351,600.00	351,600.00

CAPITAL OUTLAY

454	541200	C.O.-SITE IMPROVEMENTS	19,338.00	10,000.00	12,500.00	12,500.00	12,500.00
454	542100	C.O.-MACHINERY	33,375.61	-	15,000.00	15,000.00	15,000.00
454	542300	C.O.-FURNITURE & FIXTURES	62,986.06	-	17,000.00	17,000.00	17,000.00
TOTAL CAPITAL OUTLAY			115,699.67	10,000.00	44,500.00	44,500.00	44,500.00

TOTAL PARKS & RECREATION DEPARTMENT			732,302.79	1,115,043.00	1,198,215.00	1,127,138.00	1,127,138.00
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DEPARTMENT PROFILE

The Geographic Information System Office, under the direction of the Information Technology Director, is responsible for the creation, implementation, and maintenance of the county's recently created geographic information system.

STAFFING PLAN

Position Title	FY2005-06	FY 2006-07	FY 2007-08
GIS Manager	-	1	1
TOTAL POSITIONS	-	1	1

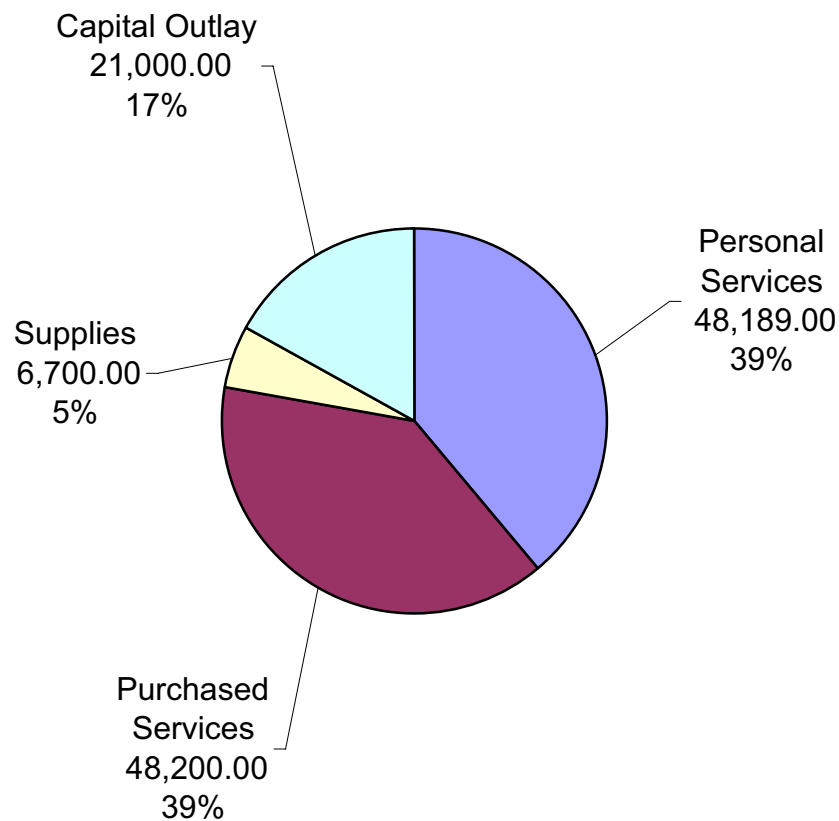
FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of a laptop computer and other items as needed - \$5,700.
- Capital outlay purchase of new and updated GIS software and a trimble unit - \$21,000.

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	-	64,633.00	48,189.00	48,189.00	-25.44%
Purchased Services	-	70,000.00	48,200.00	48,200.00	-31.14%
Supplies	-	6,100.00	6,700.00	6,700.00	9.84%
Capital Outlay	-	21,500.00	21,000.00	21,000.00	-2.33%
TOTAL EXPENDITURES	-	162,233.00	124,089.00	124,089.00	-23.51%

FY 2007-08 Approved Budget



GEOGRAPHIC INFORMATION SYSTEM OFFICE

458

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

458	511100	REG SALARY	-	-	36,050.00	36,050.00	36,050.00
458	511700	LONGEVITY	-	-	75.00	75.00	75.00
458	511900	OTHER PAY	-	64,633.00	61,141.00	-	-
458	512100	GROUP INSURANCE	-	-	7,694.00	7,359.00	7,359.00
458	512200	FICA	-	-	2,902.00	2,902.00	2,902.00
458	512400	RETIREMENT	-	-	1,803.00	1,803.00	1,803.00
TOTAL PERSONAL SERVICES			-	64,633.00	109,665.00	48,189.00	48,189.00

PURCHASED SERVICES

458	521210	CONSULTING	-	67,800.00	40,000.00	40,000.00	40,000.00
458	522250	R&M-VEHICLE	-	-	500.00	500.00	500.00
458	522260	R&M-FURN&FIXTURES	-	-	250.00	250.00	250.00
458	523201	COMM.-TELEPHONE	-	500.00	750.00	750.00	750.00
458	523220	COMM.-POSTAGE	-	50.00	50.00	50.00	50.00
458	523500	TRAVEL	-	1,500.00	1,500.00	1,500.00	1,500.00
458	523601	DUES	-	150.00	150.00	150.00	150.00
458	523700	EDUCATION AND TRAINING	-	-	2,500.00	2,500.00	2,500.00
458	523800	LICENSES	-	-	2,500.00	2,500.00	2,500.00
TOTAL PURCHASED SERVICES			-	70,000.00	48,200.00	48,200.00	48,200.00

SUPPLIES

458	531101	OFFICE SUPPLIES	-	400.00	400.00	400.00	400.00
458	531400	BOOKS & PERIODICALS	-	-	250.00	250.00	250.00
458	531600	SMALL EQUIPMENT	-	5,700.00	5,700.00	5,700.00	5,700.00
458	531701	UNIFORMS	-	-	350.00	350.00	350.00
TOTAL SUPPLIES			-	6,100.00	6,700.00	6,700.00	6,700.00

CAPITAL OUTLAY

458	542400	C.O.-COMPUTERS	-	21,500.00	21,000.00	21,000.00	21,000.00
TOTAL CAPITAL OUTLAY			-	21,500.00	21,000.00	21,000.00	21,000.00

TOTAL GEOGRAPHIC SYSTEM INFORMATION OFFICE			-	162,233.00	185,565.00	124,089.00	124,089.00
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Gordon County Health Department



OUTSIDE AGENCIES

AGENCY PROFILES

The Board of County Commissioners funds nineteen outside agencies that are outside the structure of Gordon County government operations. The county considers those nineteen agencies essential to the county residents, and therefore, partly funds their annual operations. The outside agencies are:

Gordon County Health Department (5110)

This agency, under the direction of a local Board of Health, determines the county's health needs and develops programs to meet those needs. This agency administers numerous community health related programs such as health screenings, health services, WIC program, and special health programs for children and infants. In addition, this department has an environmental health unit that reviews plans and inspects tourist accommodations, inspects cleanliness of restaurants, reviews plans and inspects public swimming pools, evaluates and protects private water wells, issues septic tank permits, performs rabies control activities, investigates health and disease related issues, and performs various public education activities. The county provides this agency with a county-owned building and an annual supplement.

School Nurse Program (5152)

This program, under contract with Gordon Hospital and the Hospital Authority of Gordon County, provides school nurses to both the Calhoun City School System and the Gordon County School System. The county provides the Calhoun City School System with \$39,000 and the County School System with \$36,000 for a total of \$75,000 per year. The current contract terminates during October 2007.

Gordon Hospital Ambulance Service (5171)

This program, contracted out to Gordon Hospital, provides the county with emergency medical transportation services. The hospital provides all emergency personnel, emergency vehicles, and billing system. The county provides this program with an annual supplement and a fuel subsidy. The current contract terminates during July 2008.

Coosa Valley Regional Services and Development Corporation (5510)

This private non-profit organization, on contract with the Coosa Valley Regional Development Center (RDC) the local Area Agency on Aging, provides the **Meals on Wheels Program** (nutritional programs and home delivered meals) for elderly citizens over 60 years of age in a ten county area including Gordon County. The county provides this agency with an annual supplement that is directly allocated toward the provision of meals. The county's Senior Citizens Center part-time personnel deliver the meals on a daily basis.

Department of Family and Children Services (5446)

This agency, under the direction of the Georgia Department of Human Resources, provides and administers all welfare and public assistance functions within the county including such programs as temporary assistance to needy families (TANF), adult Medicaid, food stamps, employment services, child and adult protective social services, foster care, and adoptions. The county provides this agency with an annual supplement.

OUTSIDE AGENCIES

AGENCY PROFILES

City of Calhoun Recreation Department (6110)

This city department provides a full range of recreation programming to all citizens of the county. Under the HB 489 agreement executed by the county and all five cities within the county on August 6, 2002, the City of Calhoun Recreation Department originally received \$275,000 per year plus a 3% annual increase each year of county General Funds in addition to their SPLOST funding.

Calhoun/Gordon Arts Council (6130-572019)

This non-profit 501(c)(3) organization, under the direction of an independent Board of Directors, is comprised of five divisions: Arts in Education, Community Chorus, Little Theater, Roland Hayes Museum, Music Guild, and the Visual Arts Guild. This organization offers culturally diverse programming in music, dance, theater, and visual art exhibitions. The county provides this organization with an annual supplement.

Cherokee Capital Fair Association (6130-572031)

This private association, under the direction of a local Board of Directors, organizes and manages the community's annual fair and other special events including the July 4th event, Christmas Parade, and the Springfest event. The county provides this association with funding for the annual July 4th event.

Calhoun/Gordon County Library (6510)

This agency, under the direction of the Northwest Georgia Regional Library System, which serves Gordon, Whitfield, Murray, and Catoosa Counties and headquartered in Dalton, is responsible for operating and managing the local Gordon County library branch with a collection of about 80,500 pieces including books, videos, newspapers, magazines, genealogy materials, and computers. The library's operation is funded by the county (65%) and the City of Calhoun (35%). The county provides this agency with an annual supplement and the state provides funding for the purchase of additional library materials. For FY 2007-08, the state is expected to provide approximately \$28,000 for library materials.

USDA Service Center (7130)

This federal agency, under the direction of the United States Department of Agriculture, has two programs in Gordon County – the Farm Service Center and the Natural Resource Conservation Service (NRCS) that serves a seven county area. The Farm Service Center administers all federal farm programs including a loan program, crop subsidy, and other conservation programs. The NRCS reviews all soil and erosion plans from developers and assists landowners with general conservation questions. The county provides this agency with an annual supplement to partially pay their rent.

Georgia Forestry Commission (7140)

The county pays this state agency \$4,066 per year based on a formula of \$0.04 for 101,651 acres to participate in the forest wildfire protection program.

OUTSIDE AGENCIES

AGENCY PROFILES

Georgia Dept. of Natural Resources-Wildlife Resources Division (7160)

The county pays this state agency for southern link radio service to support its operations in the county.

Calhoun/Gordon County Airport Authority (7560)

This five member authority has the responsibility of operating and managing the Calhoun/Gordon County airport, also known as Tom B. David Field. This Level III airport has 190 acres, a 6,000 foot long and 100 foot wide lighted asphalt runway, new terminal and fuel system, 54 T-hangers, 8 corporate hangers, and numerous tie-downs and sells aviation fuel and leases hangers for revenue. The county provides this authority with an annual supplement.

Voluntary Action Center (7636-572007)

This agency, under the direction of an independent Board of Directors, offers many programs to citizens in need including: (1) Emergency Assistance Program - that offers a food pantry, clothing, household items, rent assistance, and utility bill assistance, (2) Thrift Shop - that has economically priced used clothing, furniture, and other items donated by the public at reduced rates, (3) Disaster Closet for Burn-out and Tornado Victims – bedding, furniture, dishes, pans, towels, silverware, clothing, and temporary shelter costs, (4) Prescription Assistance – working with local medical and pharmaceutical personnel to meet the prescription needs of those who qualify, and (5) Special Holiday Assistance – referrals for Thanksgiving Food Baskets, Empty Stocking Fund, and Family and Teenage Holiday Adoptions. The county provides this agency with an annual supplement.

Big Brothers/Big Sisters (7636-572008)

This local organization, under the direction of an independent Board of Directors, serves four Northwest Georgia counties (Gordon, Floyd, Bartow, and Chattooga) and has community based and school based (both county and city school systems) volunteer mentoring programs for at-risk children. The county provides this organization with an annual supplement.

Commission on Children & Youth (7636-572009)

This organization, under the direction of an independent Board of Directors, serves as a child abuse prevention agency and offers three major programs, (1) Nurturing Parents Program which is a group parenting class conducted three times per year in twelve weeks sessions, (2) First Steps Program, in conjunction with Gordon Hospital, which is a parenting class for parents with newborns, and (3) Healthy Family's Program which is a voluntary home visitation program for high risk first time parents. The county provides this organization with an annual supplement.

Winners Club (7636-572012)

This private, non-profit organization, under the direction of a local Board of Directors, provides recreation and mentoring programs to at-risk children with disabilities. The county provides this organization with an annual supplement.

OUTSIDE AGENCIES

AGENCY PROFILES

George Chambers Resource Center (7636-572025)

This private non-profit agency, under the direction of a local Board of Directors and under contract with the Georgia Department of Human Resources, provides numerous services to Gordon County citizens with developmental disabilities. Those services include home visitations, job development, job coaching, and job training, community supports, facility supports, and transportation. The county provides this agency with a county-owned facility and an annual supplement for fuel for their vans.

5311 Transportation Program (901)

This federally funded public transportation program, contracted out by the county and operated by North Georgia Community Action, Inc., provides a variety of transportation services to Gordon County citizens with its three buses including curb-to-curb, shared ride, route deviation, demand-response, and charter transportation services. Out of county transportation is provided on a case-by-case basis. The regular hours of service are Monday through Friday, 8:30 a.m. to 5:00 p.m. and charter service is provided after regular operating hours on weekdays and on weekends. The county provides this program with an annual supplement, fuel, and a dispatching office in the county's Senior Citizen's Center.

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.



George Chambers Resource Center

OUTSIDE AGENCIES

SUMMARY OF EXPENDITURES

Agency Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Health Department	392,587.21	412,340.00	432,371.00	432,371.00	432,371.00	4.86%
School Nurse Program	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	0.00%
Mental Health Center	40,000.00	-	-	-	-	0.00%
Ambulance Service	189,860.62	281,000.00	281,000.00	281,000.00	281,000.00	0.00%
Meals on Wheels	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
DFACS	49,299.96	49,300.00	49,300.00	49,300.00	49,300.00	0.00%
Calhoun Recreation	300,499.00	309,514.00	318,800.00	318,800.00	318,800.00	3.00%
Arts Council	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
Fair Association	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
Library	169,066.05	232,774.00	230,097.00	230,097.00	230,097.00	-1.15%
USDA Service Center	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	0.00%
Georgia Forestry Commission	4,492.00	4,066.00	4,066.00	4,066.00	4,066.00	0.00%
DNR_WRD	616.59	900.00	900.00	900.00	900.00	0.00%
Airport Authority	141,467.04	137,866.00	121,157.00	121,157.00	121,157.00	-12.12%
VAC	10,900.00	10,900.00	10,900.00	10,900.00	10,900.00	0.00%
Big Brothers/Sisters	2,000.00	2,000.00	3,000.00	2,000.00	2,000.00	0.00%
Comm. on Children and Youth	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
Winners Club	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
G. Chambers Resource Ctr.	19,983.91	14,687.00	10,000.00	5,000.00	5,000.00	-65.96%
5311 Transportation Program	110,219.53	116,000.00	116,000.00	116,000.00	116,000.00	0.00%
TOTAL EXPENDITURES	1,529,691.91	1,670,047.00	1,676,291.00	1,670,291.00	1,670,291.00	0.01%





SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The county has eight Special Revenue Funds – Supplemental Juvenile Services Fund, Drug Abuse Treatment & Education Fund, Crime Victims Assistance Fund, Fire Fund, Jail Maintenance & Construction Fund, Condemnation Fund, E-911 Fund, and the Hotel/Motel Tax Fund.

Supplemental Juvenile Services Fund (201) – this fund is used to account for the supervision fees collected by the county's juvenile court to care for juveniles that are in the courts care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, restitution, and work experience expenses.

Drug Abuse Treatment & Education Fund (202) – this fund is used to account for an additional 50% penalty placed on certain drug related fines for the purpose of providing drug abuse treatment and education programs.

Crime Victims Assistance Fund (203) – this fund is used to account for an additional 5% penalty placed on all fines collected in the county courts that are legally restricted to assist crime victims in understanding and dealing with the criminal justice system as it relates to the crimes committed against them.

Fire Fund (207) – this fund is used to account for revenues, specifically the insurance premium tax, that are restricted for providing fire protection to the entire county.



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The county has eight Special Revenue Funds – Supplemental Juvenile Services Fund, Drug Abuse Treatment & Education Fund, Crime Victims Assistance Fund, Fire Fund, Jail Maintenance & Construction Fund, Condemnation Fund, E-911 Fund, and the Hotel/Motel Tax Fund.

Supplemental Juvenile Services Fund (201) – this fund is used to account for the supervision fees collected by the county's juvenile court to care for juveniles that are in the courts care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, restitution, and work experience expenses.

Drug Abuse Treatment & Education Fund (202) – this fund is used to account for an additional 50% penalty placed on certain drug related fines for the purpose of providing drug abuse treatment and education programs.

Crime Victims Assistance Fund (203) – this fund is used to account for an additional 5% penalty placed on all fines collected in the county courts that are legally restricted to assist crime victims in understanding and dealing with the criminal justice system as it relates to the crimes committed against them.

Fire Fund (207) – this fund is used to account for revenues, specifically the insurance premium tax, that are restricted for providing fire protection to the entire county.

FUND PROFILE

This fund is used to account for the supervision fees collected by the county's juvenile court to care for juveniles that are in the court's care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, restitution, and work experience expenses.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

SUPPLEMENTAL JUVENILE SERVICES FUND

201

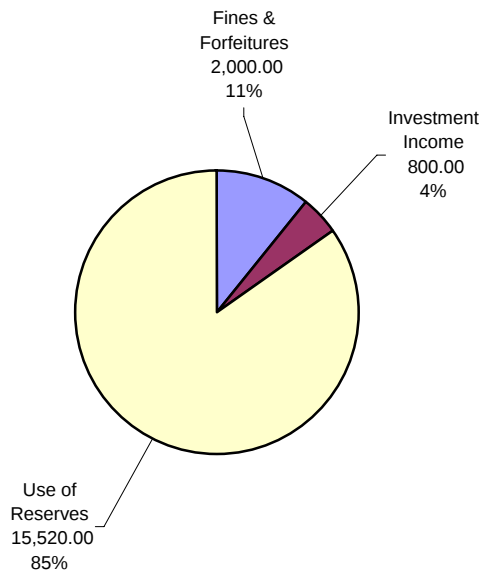
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Fines & Forfeitures	2,080.00	3,500.00	2,000.00	2,000.00	-42.86%
Investment Income	790.16	450.00	800.00	800.00	77.78%
Use of Reserves	-	14,370.00	15,520.00	15,520.00	8.00%
TOTAL REVENUES	2,870.16	18,320.00	18,320.00	18,320.00	0.00%

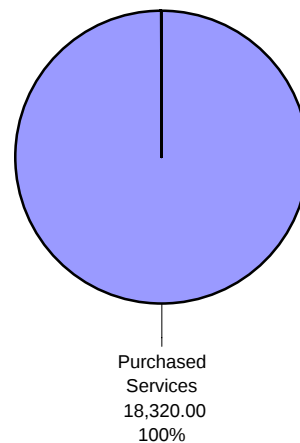
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	1,381.15	18,320.00	18,320.00	18,320.00	0.00%
TOTAL EXPENDITURES	1,381.15	18,320.00	18,320.00	18,320.00	0.00%

REVENUES



EXPENDITURES



SUPPLEMENTAL JUVENILE SERVICES FUND

201

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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FINES & FORFEITURES

201	351150	JUVENILE	2,080.00	3,500.00	2,000.00	2,000.00	2,000.00
TOTAL FINES & FORFEITURES			2,080.00	3,500.00	2,000.00	2,000.00	2,000.00

INVESTMENT INCOME

201	361000	INTEREST REVENUES	790.16	450.00	800.00	800.00	800.00
TOTAL INVESTMENT INCOME			790.16	450.00	800.00	800.00	800.00

USE OF RESERVES

		USE OF RESERVES	-	14,370.00	15,520.00	15,520.00	15,520.00
TOTAL USE OF RESERVES			-	14,370.00	15,520.00	15,520.00	15,520.00

TOTAL REVENUES			2,870.16	18,320.00	18,320.00	18,320.00	18,320.00
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

201	521220	MEDICAL	1,375.00	2,500.00	2,500.00	2,500.00	2,500.00
201	523670	BANK TRANSACTION FEES	6.15	20.00	20.00	20.00	20.00
201	523902	CONTRACT LABOR-GENERAL	-	15,800.00	15,800.00	15,800.00	15,800.00
TOTAL PURCHASED SERVICES			1,381.15	18,320.00	18,320.00	18,320.00	18,320.00

TOTAL EXPENDITURES			1,381.15	18,320.00	18,320.00	18,320.00	18,320.00
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FUND PROFILE

This fund is used to account for an additional 50% penalty placed on certain drug related fines for the purpose of providing drug abuse treatment and education programs.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

DRUG ABUSE TREATMENT & EDUCATION FUND

202

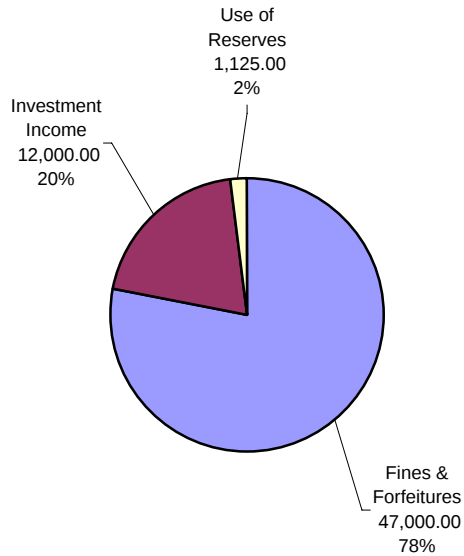
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Fines & Forfeitures	51,714.29	46,000.00	47,000.00	47,000.00	2.17%
Investment Income	12,815.04	6,500.00	12,000.00	12,000.00	84.62%
Use of Reserves	-	7,625.00	1,125.00	1,125.00	-85.25%
TOTAL REVENUES	64,529.33	60,125.00	60,125.00	60,125.00	0.00%

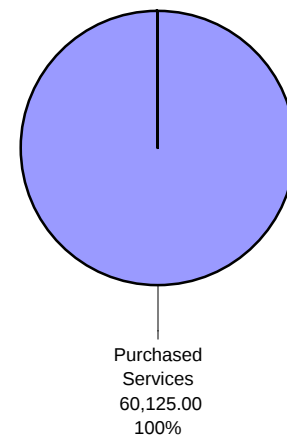
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	46,032.50	58,125.00	60,125.00	60,125.00	3.44%
Supplies	761.83	2,000.00	-	-	-100.00%
TOTAL EXPENDITURES	46,794.33	60,125.00	60,125.00	60,125.00	0.00%

REVENUES



EXPENDITURES



DRUG ABUSE TREATMENT & EDUCATION FUND

202

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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FINES & FORFEITURES

202	351941	DRUG ABUSE TREATMT-SUPERIOR C	28,407.33	28,000.00	29,000.00	29,000.00	29,000.00
202	351942	DRUG ABUSE TRTMT-CITY CALHOUN	7,953.83	6,000.00	6,000.00	6,000.00	6,000.00
202	351943	DRUG ABUSE TRTMT- PROBATE CT	15,353.13	12,000.00	12,000.00	12,000.00	12,000.00
TOTAL FINES & FORFEITURES			51,714.29	46,000.00	47,000.00	47,000.00	47,000.00

INVESTMENT INCOME

202	361000	INTEREST REVENUES	12,815.04	6,500.00	12,000.00	12,000.00	12,000.00
TOTAL INVESTMENT INCOME			12,815.04	6,500.00	12,000.00	12,000.00	12,000.00

USE OF RESERVES

		USE OF RESERVES	-	7,625.00	1,125.00	1,125.00	1,125.00
TOTAL USE OF RESERVES			-	7,625.00	1,125.00	1,125.00	1,125.00

TOTAL REVENUES			64,529.33	60,125.00	60,125.00	60,125.00	60,125.00
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

202	521215	COUNSELING	45,932.69	58,000.00	60,000.00	60,000.00	60,000.00
202	523670	BANK TRANSACTION FEES	99.81	125.00	125.00	125.00	125.00
TOTAL PURCHASED SERVICES			46,032.50	58,125.00	60,125.00	60,125.00	60,125.00

SUPPLIES

202	531110	OPERATIONAL SUPPLIES	761.83	-	-	-	-
202	531700	OTHER SUPPLIES	-	2,000.00	-	-	-
TOTAL SUPPLIES			761.83	2,000.00	-	-	-

TOTAL EXPENDITURES			46,794.33	60,125.00	60,125.00	60,125.00	60,125.00
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FUND PROFILE

This fund, under the direction of the elected District Attorney, is used to account for an additional 5% penalty placed on all fines collected in the county courts that are legally restricted to assist crime victims in understanding and dealing with the criminal justice system as it relates to the crimes committed against them.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
Victim Advocate	2	2	2
Victim Advocate (Part-time)	1	1	1
TOTAL POSITIONS	3	3	3

FY 2007-08 BUDGET HIGHLIGHTS

- Small equipment purchase of a desk top copier - \$400.

CRIME VICTIMS ASSISTANCE FUND

203

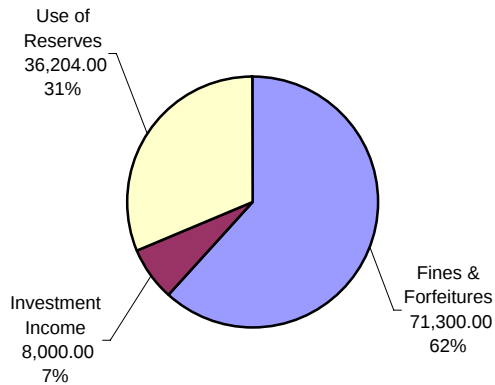
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Fines & Forfeitures	80,106.47	64,300.00	71,300.00	71,300.00	10.89%
Investment Income	8,012.24	4,500.00	8,000.00	8,000.00	77.78%
Use of Reserves	-	36,933.00	36,204.00	36,204.00	-1.97%
TOTAL REVENUES	88,118.71	105,733.00	115,504.00	115,504.00	9.24%

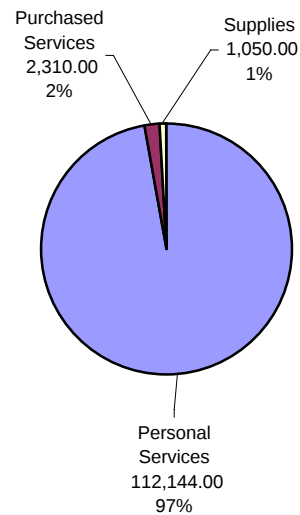
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	69,736.04	102,423.00	112,144.00	112,144.00	9.49%
Purchased Services	409.39	2,110.00	2,310.00	2,310.00	9.48%
Supplies	842.22	1,200.00	1,050.00	1,050.00	-12.50%
TOTAL EXPENDITURES	70,987.65	105,733.00	115,504.00	115,504.00	9.24%

REVENUES



EXPENDITURES



CRIME VICTIMS ASSISTANCE FUND

203

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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FINES & FORFEITURES

203	351951	VICTIM ASSIST- SUPERIOR COURT	10,246.98	10,000.00	13,000.00	13,000.00	13,000.00
203	351952	VICTIM ASSIST-CITY CALHOUN	29,302.13	25,000.00	28,000.00	28,000.00	28,000.00
203	351953	VICTIM ASSIST-PROBATE COURT	33,626.60	25,000.00	25,000.00	25,000.00	25,000.00
203	351954	VICTIM ASSIST-MAGISTRATE COURT	2,900.67	3,000.00	3,000.00	3,000.00	3,000.00
203	351955	VICTIM ASSISTANCE - JUVENILE C	349.77	300.00	300.00	300.00	300.00
203	351956	VICT ASSIST-FAIRMOUNT	3,680.32	1,000.00	2,000.00	2,000.00	2,000.00
TOTAL FINES & FORFEITURES			80,106.47	64,300.00	71,300.00	71,300.00	71,300.00

INVESTMENT INCOME

203	361000	INTEREST REVENUES	8,012.24	4,500.00	8,000.00	8,000.00	8,000.00
TOTAL INVESTMENT INCOME			8,012.24	4,500.00	8,000.00	8,000.00	8,000.00

USE OF RESERVES

		USE OF RESERVES	0.00	36,933.00	37,824.00	36,204.00	36,204.00
TOTAL USE OF RESERVES			-	36,933.00	37,824.00	36,204.00	36,204.00

TOTAL REVENUES			88,118.71	105,733.00	117,124.00	115,504.00	115,504.00
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CRIME VICTIMS ASSISTANCE FUND

203

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

203	511100	REGULAR EMPLOYEES SALARIES	45,480.73	62,809.00	68,520.00	68,520.00	68,520.00
203	511400	VACATION PAY	408.01	-	-	-	-
203	511500	SICK PAY	776.73	-	-	-	-
203	511600	HOLIDAY PAY	1,638.66	-	-	-	-
203	511700	LONGEVITY PAY	150.00	60.00	105.00	105.00	105.00
203	511900	OTHER PAY	-	-	-	-	-
203	512100	GROUP INSURANCE	17,642.76	31,900.00	37,260.00	35,640.00	35,640.00
203	512200	FICA CONTRIBUTIONS	3,537.79	5,012.00	5,158.00	5,158.00	5,158.00
203	512400	RETIREMENT CONTRIBUTIONS	101.36	2,642.00	2,721.00	2,721.00	2,721.00
TOTAL PERSONAL SERVICES			69,736.04	102,423.00	113,764.00	112,144.00	112,144.00

PURCHASED SERVICES

203	523220	POSTAGE	-	-	500.00	500.00	500.00
203	523400	PRINTING & BINDING	-	-	200.00	200.00	200.00
203	523500	TRAVEL	287.01	1,500.00	1,000.00	1,000.00	1,000.00
203	523670	BANK TRANSACTION FEES	62.38	110.00	110.00	110.00	110.00
203	523700	EDUCATION AND TRAINING	60.00	500.00	500.00	500.00	500.00
TOTAL PURCHASED SERVICES			409.39	2,110.00	2,310.00	2,310.00	2,310.00

SUPPLIES

203	531101	OFFICE SUPPLIES	-	-	300.00	300.00	300.00
203	531600	SMALL EQUIPMENT	842.22	1,000.00	400.00	400.00	400.00
203	531700	OTHER SUPPLIES	-	200.00	350.00	350.00	350.00
TOTAL SUPPLIES			842.22	1,200.00	1,050.00	1,050.00	1,050.00

TOTAL EXPENDITURES			70,987.65	105,733.00	117,124.00	115,504.00	115,504.00
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FUND PROFILE

The Fire Department's primary funding source is the insurance premium tax. These proceeds are specifically earmarked to provide fire protection for the entire county. The county's fire department is responsible for protecting all unincorporated area, Plainville, Resaca, Ranger, and Fairmount's citizens and their property from fire hazards and provide back-up assistance to Calhoun's fire department. The fire department provides many services such as fire protection, first responders, fire prevention including plan review, fire code enforcement, fire investigations, fire education, fire hydrant testing for flow in the unincorporated area, prepares plans of buildings detailing layout and possible hazardous material locations, and works with other emergency service agencies including the joint hazardous material team with the Calhoun Fire Department. The department also conducts in-house training in areas such as first responder, basic firefighter certification program (modules 1 and 2), National Incident Management System (NIMS) training (emergency response planning and training as required by the federal Department of Homeland Security for federal grant purposes), fire hose testing, and the state required annual 24 hours of continuing education and 45 core competency test skills. The department also provides and installs smoke alarms for citizens, assists elderly with needed assistance, and issues business licenses. The fire department currently maintains three manned stations on a 24/7 basis (Headquarters with five full-time firefighters on a shift, Redbud Station with three full-time firefighters on a shift, and Resaca Station with five full-time firefighter on a shift) and seven unmanned stations. The fire department also currently has 13 engines, 2 tankers, 7 rescue vehicles, 5 pick-up trucks, 4 boats, and 6 other vehicles. Since the revenues generated from the insurance premium tax does not cover all of the Fire Fund's expenses, the General Fund must transfer funds to the Fire Fund to pay for normal operating expenses.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Fire Inspector	1	1	1
Public Education Officer	1	1	1
Firefighter	24	39	39
Administrative Assistant/Business Licenses	1	1	1
Volunteer Firefighter	95	70	70
TOTAL POSITIONS (full-time)	29	44	44

FY 2007-08 BUDGET HIGHLIGHTS

- Personal services expenses have increased significantly due to the addition of 15 full-time firefighters for the new Resaca fire station - \$772,000 (salary, overtime, and benefits).
- Small equipment purchase of voice amplifiers, self contained breathing apparatus, 44 lengths of three inch rubber hose, laptop computer, desktop computer, and other items as needed - \$60,000.

FY 2007-08 BUDGET HIGHLIGHTS

- Special gear purchase of 12 replacement firefighter gear - \$22,800.
- Capital outlay purchase for the new Resaca fire station for the last payment to the general contractor - \$100,000.
- Capital outlay expenses have decreased significantly from the previous fiscal year due to the completion of the new Resaca fire station and those construction expenses are not reoccurring.
- Capital outlay purchase of an AMKUS tool for engine 6 - \$21,000.



Gordon County Fire Department Headquarters

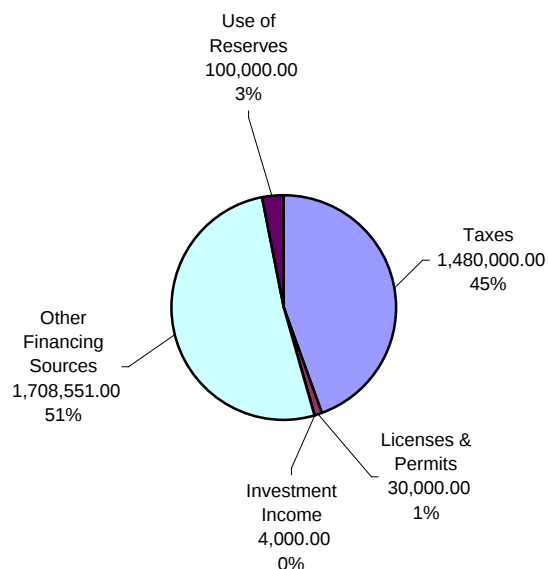
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Taxes	1,455,697.26	1,405,241.00	1,480,000.00	1,480,000.00	5.32%
Licenses & Permits	30,855.25	28,000.00	30,000.00	30,000.00	7.14%
Intergovernmental	129,364.41	57,715.00	-	-	-100.00%
Charges for Services	10.00	-	-	-	0.00%
Investment Income	17,308.10	5,000.00	4,000.00	4,000.00	-20.00%
Contributions	8,000.00	3,500.00	-	-	-100.00%
Other Financing Sources	825,857.00	1,336,054.00	1,708,551.00	1,708,551.00	27.88%
Use of Reserves	-	751,275.00	100,000.00	100,000.00	-86.69%
TOTAL REVENUES	2,467,092.02	3,586,785.00	3,322,551.00	3,322,551.00	-7.37%

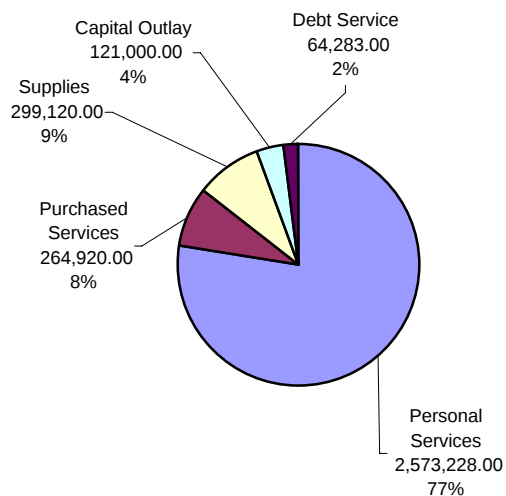
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	1,561,141.46	1,743,438.00	2,573,228.00	2,573,228.00	47.60%
Purchased Services	229,852.07	286,013.00	264,920.00	264,920.00	-7.37%
Supplies	324,049.90	304,866.00	299,120.00	299,120.00	-1.88%
Capital Outlay	317,383.94	1,188,185.00	121,000.00	121,000.00	-89.82%
Debt Service	64,280.76	64,283.00	64,283.00	64,283.00	0.00%
TOTAL EXPENDITURES	2,496,708.13	3,586,785.00	3,322,551.00	3,322,551.00	-7.37%

REVENUES



EXPENDITURES



FIRE FUND

207

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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TAXES

207	316200	INSURANCE PREMIUM	1,455,697.26	1,405,241.00	1,480,000.00	1,480,000.00	1,480,000.00
TOTAL TAXES			1,455,697.26	1,405,241.00	1,480,000.00	1,480,000.00	1,480,000.00

LICENSES & PERMITS

207	321401	BUSINESS LICENSE- GENERAL	30,855.25	28,000.00	30,000.00	30,000.00	30,000.00
TOTAL LICENSES & PERMITS			30,855.25	28,000.00	30,000.00	30,000.00	30,000.00

INTERGOVERNMENTAL

207	334140	GRANTS-OTHER	-	57,715.00	-	-	-
207	334310	ODP FIRE GRANT 2004	27,277.41	-	-	-	-
207	334310	DIRECT-FIRE ACT GRANT	102,087.00	-	-	-	-
TOTAL INTERGOVERNMENTAL			129,364.41	57,715.00	-	-	-

CHARGES FOR SERVICES

207	349300	BAD CHECK FEES	10.00	-	-	-	-
TOTAL CHARGES FOR SERVICES			10.00	-	-	-	-

INVESTMENT INCOME

207	361000	INTEREST REVENUES	17,308.10	5,000.00	4,000.00	4,000.00	4,000.00
TOTAL INVESTMENT INCOME			17,308.10	5,000.00	4,000.00	4,000.00	4,000.00

CONTRIBUTIONS

207	370010	CONTRIBUTIONS-VARIOUS	8,000.00	3,500.00	-	-	-
TOTAL CONTRIBUTIONS			8,000.00	3,500.00	-	-	-

OTHER FINANCING SOURCES

207	391001	OPERATING TRANSFER IN-GEN FUND	825,857.00	1,336,054.00	3,556,530.00	1,708,551.00	1,708,551.00
TOTAL OTHER FINANCING SOURCES			825,857.00	1,336,054.00	3,556,530.00	1,708,551.00	1,708,551.00

USE OF RESERVES

		USE OF RESERVES	-	751,275.00	100,000.00	100,000.00	100,000.00
TOTAL USE OF RESERVES			-	751,275.00	100,000.00	100,000.00	100,000.00

TOTAL REVENUES			2,467,092.02	3,586,785.00	5,170,530.00	3,322,551.00	3,322,551.00
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FIRE FUND

207

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

460	511100	REGULAR EMPLOYEES SALARIES	640,416.30	799,034.00	1,072,617.00	1,072,617.00	1,072,617.00
460	511300	OVERTIME	331,897.50	332,800.00	540,235.00	540,235.00	540,235.00
460	511400	VACATION PAY	48,552.63	-	-	-	-
460	511500	SICK PAY	15,606.36	-	-	-	-
460	511600	HOLIDAY PAY	43,810.23	78,085.00	77,334.00	77,334.00	77,334.00
460	511700	LONGEVITY PAY	3,677.65	4,705.00	4,515.00	4,515.00	4,515.00
460	511900	OTHER PAY	1,926.68	-	148,200.00	-	-
460	512100	GROUP INSURANCE	338,847.91	374,700.00	688,482.00	658,548.00	658,548.00
460	512200	FICA CONTRIBUTIONS	88,245.23	97,268.00	136,064.00	136,064.00	136,064.00
460	512400	RETIREMENT CONTRIBUTIONS	48,160.97	56,846.00	83,915.00	83,915.00	83,915.00
TOTAL PERSONAL SERVICES			1,561,141.46	1,743,438.00	2,751,362.00	2,573,228.00	2,573,228.00

PURCHASED SERVICES

460	521220	MEDICAL	1,047.00	7,500.00	1,500.00	1,500.00	1,500.00
460	521307	OTHER TECHNICAL SERVICES	5,446.00	11,800.00	7,500.00	7,500.00	7,500.00
460	522110	DISPOSAL	2,000.84	3,000.00	3,000.00	3,000.00	3,000.00
460	522210	R&M-BUILDINGS	45,625.55	49,550.00	50,000.00	50,000.00	50,000.00
460	522230	R&M-MACHINERY	11,297.71	19,500.00	20,000.00	20,000.00	20,000.00
460	522250	R&M-VEHICLES	55,839.25	60,000.00	60,000.00	60,000.00	60,000.00
460	522290	EXTERMINATING	1,185.59	1,200.00	1,500.00	1,500.00	1,500.00
460	522310	RENTAL OF LAND & BLDGS	750.00	1,000.00	1,000.00	1,000.00	1,000.00
460	522320	RENTAL OF EQUIPMENT & VEHICLES	2,589.48	3,750.00	4,000.00	4,000.00	4,000.00
460	523019	TOWING SERVICES	455.00	1,750.00	1,750.00	1,750.00	1,750.00
460	523201	COMM.-TELEPHONE	22,440.20	31,818.00	35,800.00	35,800.00	35,800.00
460	523220	COMM.-POSTAGE	788.12	1,250.00	1,200.00	1,200.00	1,200.00
460	523300	ADVERTISING	1,004.90	1,000.00	500.00	500.00	500.00
460	523400	PRINTING & BINDING	495.92	-	-	-	-
460	523500	TRAVEL	3,415.66	4,400.00	4,000.00	4,000.00	4,000.00
460	523510	TRAVEL-VOLUNTEER FIRE	64,234.00	70,000.00	60,000.00	60,000.00	60,000.00
460	523601	DUES	1,490.00	3,325.00	3,000.00	3,000.00	3,000.00
460	523670	BANK TRANSACTION FEES	134.47	170.00	170.00	170.00	170.00
460	523700	EDUCATION AND TRAINING	9,612.38	15,000.00	10,000.00	10,000.00	10,000.00
TOTAL PURCHASED SERVICES			229,852.07	286,013.00	264,920.00	264,920.00	264,920.00

FIRE FUND

207

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

460	531101	OFFICE SUPPLIES	4,514.56	4,000.00	5,500.00	5,500.00	5,500.00
460	531110	OPERATIONAL SUPPLIES	17,790.89	18,000.00	20,000.00	20,000.00	20,000.00
460	531136	EDUCATIONAL MATERIALS	3,356.19	4,500.00	3,500.00	3,500.00	3,500.00
460	531140	JANITORIAL SUPPLIES	5,218.14	5,000.00	6,500.00	6,500.00	6,500.00
460	531150	AUTOMOTIVE/MACHINERY SUPPLIES	5,118.11	8,000.00	5,000.00	5,000.00	5,000.00
460	531151	TIRES AND TUBES	4,449.88	8,000.00	5,000.00	5,000.00	5,000.00
460	531210	WATER/SEWER	4,061.30	5,000.00	8,000.00	8,000.00	8,000.00
460	531220	NATURAL GAS	12,684.27	17,000.00	19,000.00	19,000.00	19,000.00
460	531230	ELECTRICITY	26,794.37	25,000.00	32,000.00	32,000.00	32,000.00
460	531240	BOTTLED GAS	8,430.44	13,000.00	14,000.00	14,000.00	14,000.00
460	531270	GASOLINE/DIESEL	36,738.16	37,000.00	40,000.00	40,000.00	40,000.00
460	531400	BOOKS AND PERIODICALS	3,463.88	3,500.00	3,500.00	3,500.00	3,500.00
460	531600	SMALL EQUIPMENT	103,381.18	59,271.00	60,000.00	60,000.00	60,000.00
460	531600	SMALL EQUIP-FIRE ACT GRANT	50,594.26	-	-	-	-
460	531700	OTHER SUPPLIES	4,065.39	3,700.00	4,000.00	4,000.00	4,000.00
460	531701	UNIFORMS	19,744.72	38,750.00	40,000.00	40,000.00	40,000.00
460	531702	SHOES/BOOTS	6,750.11	10,020.00	10,320.00	10,320.00	10,320.00
460	531703	SPECIAL GEAR	6,894.05	45,125.00	22,800.00	22,800.00	22,800.00
TOTAL SUPPLIES			324,049.90	304,866.00	299,120.00	299,120.00	299,120.00

CAPITAL OUTLAY

460	541300	C.O.-BUILDINGS-NEW FIRE STATION	-	751,275.00	100,000.00	100,000.00	100,000.00
460	541400	C.O.-INFRASTRUCTURE	94,159.94	153,700.00	112,000.00	-	-
460	542100	C.O.-MACHINERY	136,709.00	105,055.00	21,000.00	21,000.00	21,000.00
460	542100	C.O.-MACH-ODP FIRE GRANT	26,515.00	-	-	-	-
460	542100	C.O.-MACH FIRE ACT GRANT	60,000.00	-	-	-	-
460	542200	C.O.-VEHICLES	-	178,155.00	1,557,845.00	-	-
TOTAL CAPITAL OUTLAY			317,383.94	1,188,185.00	1,790,845.00	121,000.00	121,000.00

DEBT SERVICE

460	581204	PRINCIPAL-CAP LEASE-OTHER	16,143.19	16,718.00	17,312.00	17,312.00	17,312.00
460	581204	PRIN-CL-FIRE TRUCK	36,529.15	37,791.00	39,097.00	39,097.00	39,097.00
460	582203	INTEREST-CAPITAL LEASE-VARIOUS	3,165.45	2,592.00	1,997.00	1,997.00	1,997.00
460	582203	INT-CL-BBT FIRE TRUCK	8,442.97	7,182.00	5,877.00	5,877.00	5,877.00
TOTAL DEBT SERVICE			64,280.76	64,283.00	64,283.00	64,283.00	64,283.00

TOTAL EXPENDITURES			2,496,708.13	3,586,785.00	5,170,530.00	3,322,551.00	3,322,551.00
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FUND PROFILE

This fund is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts that are legally restricted for the purpose of constructing, operating, and staffing county jails.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

JAIL MAINTENANCE & CONSTRUCTION FUND

208

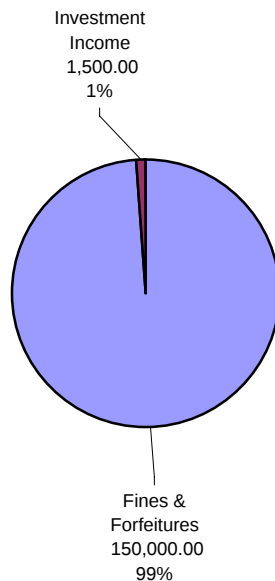
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Fines & Forfeitures	170,525.67	160,000.00	150,000.00	150,000.00	-6.25%
Investment Income	9,175.42	6,000.00	1,500.00	1,500.00	-75.00%
TOTAL REVENUES	179,701.09	166,000.00	151,500.00	151,500.00	-8.73%

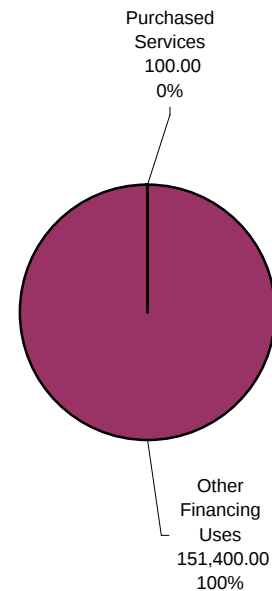
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	75.60	150.00	100.00	100.00	-33.33%
Other Financing Uses	160,000.00	165,850.00	151,400.00	151,400.00	-8.71%
TOTAL EXPENDITURES	160,075.60	166,000.00	151,500.00	151,500.00	-8.73%

REVENUES



EXPENDITURES



JAIL MAINTENANCE & CONSTRUCTION FUND

208

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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FINES & FORFEITURES

208	351910	JAIL MAINTENANCE FEES	170,525.67	160,000.00	150,000.00	150,000.00	150,000.00
TOTAL FINES & FORFEITURES			170,525.67	160,000.00	150,000.00	150,000.00	150,000.00

INVESTMENT INCOME

208	361000	INTEREST REVENUES	9,175.42	6,000.00	1,500.00	1,500.00	1,500.00
TOTAL INVESTMENT INCOME			9,175.42	6,000.00	1,500.00	1,500.00	1,500.00

TOTAL REVENUES			179,701.09	166,000.00	151,500.00	151,500.00	151,500.00
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

208	523670	BANK TRANSACTION FEES	75.60	150.00	100.00	100.00	100.00
TOTAL PURCHASED SERVICES			75.60	150.00	100.00	100.00	100.00

OTHER FINANCING USES

208	611019	OPERATING TRANSFER TO GEN FUND	160,000.00	165,850.00	151,400.00	151,400.00	151,400.00
TOTAL OTHER FINANCING USES			160,000.00	165,850.00	151,400.00	151,400.00	151,400.00

TOTAL EXPENDITURES			160,075.60	166,000.00	151,500.00	151,500.00	151,500.00
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FUND PROFILE

This fund is used to account for revenues restricted for operations and maintenance of law enforcement activities.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

CONDEMNATION FUND

210

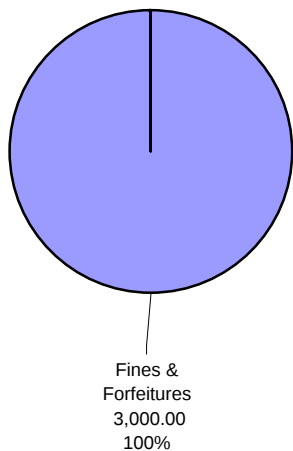
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Fines & Forfeitures	-	3,000.00	3,000.00	3,000.00	0.00%
Investment Income	1.06	-	-	-	0.00%
TOTAL REVENUES	1.06	3,000.00	3,000.00	3,000.00	0.00%

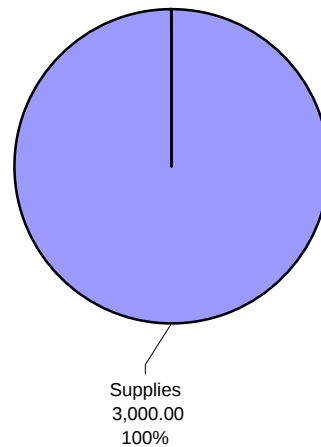
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Supplies	-	3,000.00	3,000.00	3,000.00	0.00%
TOTAL EXPENDITURES	-	3,000.00	3,000.00	3,000.00	0.00%

REVENUES



EXPENDITURES



CONDEMNATION FUND

210

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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FINES & FORFEITURES

210	351175	CONDEMNATION-FINES & FORF.	-	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL FINES & FORFEITURES			-	3,000.00	3,000.00	3,000.00	3,000.00

INVESTMENT INCOME

210	361000	INTEREST REVENUES	1.06	-	-	-	-
TOTAL INVESTMENT INCOME			1.06	-	-	-	-

TOTAL REVENUES			1.06	3,000.00	3,000.00	3,000.00	3,000.00
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

210	531700	OTHER SUPPLIES	-	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL SUPPLIES			-	3,000.00	3,000.00	3,000.00	3,000.00

TOTAL EXPENDITURES			-	3,000.00	3,000.00	3,000.00	3,000.00
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Gordon County 911 Center



FUND PROFILE

The E-911 Special Revenue Fund receives revenues from a monthly \$1.50 surcharge placed on all wired telephones in the county, a monthly \$1.00 surcharge placed on all wireless telephones in the county, and a contribution from the City of Calhoun to pay the salary and benefits of three of the twenty communication officer positions. These proceeds are specifically earmarked to fund the county-wide emergency telephone system that became operational during mid 1993. This department's certified communication officers, under the direction of the EMA/E-911 Director, receives and processes emergency and non-emergency telephone calls on a county-wide basis, dispatches emergency personnel from the Sheriff's Office, County Fire Department, Emergency Medical Services, County Animal Control, County Code Enforcement, Calhoun Police Department, Calhoun Fire Department, Calhoun Animal Control, Fairmount Police, Resaca Police, and assists the County Public Works Department, Calhoun Public Works Department, Georgia Department of Transportation, and the Georgia State Patrol regarding road hazards. This department also transfers emergency telephone calls to other jurisdictions as needed and maintains the county's Master Street Address Guide (MSAG) for the unincorporated area as well as for all cities within the county. Since the revenues generated from the telephone surcharges and the City of Calhoun's contribution do not cover all of the E-911 Fund's expenses, the General Fund must transfer funds to the E-911 Fund to pay for normal operating expenses.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
Assistant 911 Director	1	1	1
Training Officer	1	1	1
Communications Officer*	20	20	20
TOTAL POSITIONS	22	22	22

*City of Calhoun reimburses the county for the salary and benefits of three communications officer positions.

FY 2007-08 BUDGET HIGHLIGHTS

- Other technical service expenses have increased due to the county participating in the state-wide communications system project for law enforcement and public safety - \$6,000.
- Purchased services expenses have increased due to the initiation of a new expense for wireless carriers cost recovery. Since the 911 Center recently became Phase I compliant, wireless carriers now charge the county for providing wireless cell numbers - \$75,000.
- Small equipment purchase of a laptop computer and other items at needed - \$5,000.
- Capital outlay purchase of replacement console furniture for the five 911 dispatcher positions - \$58,000.
- A significant decrease in debt service expenses due to the retirement of the computer aided dispatching hardware and software purchased during 2002.

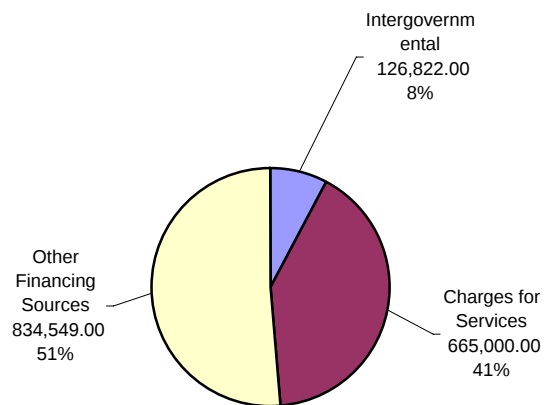
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Intergovernmental	-	126,822.00	126,822.00	126,822.00	0.00%
Charges for Services	562,051.03	480,100.00	665,000.00	665,000.00	38.51%
Investment Income	2.03	-	-	-	0.00%
Other Financing Sources	872,811.14	880,624.00	834,549.00	834,549.00	-5.23%
TOTAL REVENUES	1,434,864.20	1,487,546.00	1,626,371.00	1,626,371.00	9.33%

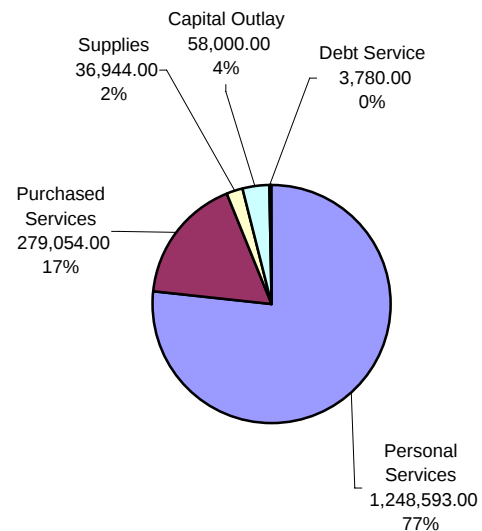
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	850,337.23	1,179,639.00	1,248,593.00	1,248,593.00	5.85%
Purchased Services	145,466.80	198,574.00	279,054.00	279,054.00	40.53%
Supplies	33,269.34	38,984.00	36,944.00	36,944.00	-5.23%
Capital Outlay	126,593.50	25,000.00	58,000.00	58,000.00	132.00%
Debt Service	72,813.07	45,349.00	3,780.00	3,780.00	-91.66%
TOTAL EXPENDITURES	1,228,479.94	1,487,546.00	1,626,371.00	1,626,371.00	9.33%

REVENUES



EXPENDITURES



E-911 FUND

215

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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INTERGOVERNMENTAL

215	334124	CALHOUN	-	126,822.00	126,822.00	126,822.00	126,822.00
TOTAL INTERGOVERNMENTAL			-	126,822.00	126,822.00	126,822.00	126,822.00

CHARGES FOR SERVICES

215	341400	PRINTING & DUPLICATING SERV	145.24	100.00	-	-	-
215	342500	E-911 CHARGES	390,334.78	380,000.00	340,000.00	340,000.00	340,000.00
215	342505	E-911 WIRELESS CHARGES	171,571.01	100,000.00	325,000.00	325,000.00	325,000.00
TOTAL CHARGES FOR SERVICES			562,051.03	480,100.00	665,000.00	665,000.00	665,000.00

INVESTMENT INCOME

215	361000	INTEREST REVENUES	2.03	-	-	-	-
TOTAL INVESTMENT INCOME			2.03	-	-	-	-

OTHER FINANCING SOURCES

215	391001	OPERATING TRANSFER IN-GEN FUND	872,811.14	880,624.00	892,065.00	834,549.00	834,549.00
TOTAL OTHER FINANCING SOURCES			872,811.14	880,624.00	892,065.00	834,549.00	834,549.00

TOTAL REVENUES			1,434,864.20	1,487,546.00	1,683,887.00	1,626,371.00	1,626,371.00
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E-911 FUND

215

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

445	511100	REGULAR EMPLOYEES SALARIES	(58,805.78)	634,186.00	674,555.00	674,555.00	674,555.00
445	511101	REGULAR HOURLY EMPLOYEES	491,014.90	-	-	-	-
445	511300	OVERTIME	82,725.25	113,230.00	118,699.00	118,699.00	118,699.00
445	511400	VACATION PAY	39,494.26	-	-	-	-
445	511500	SICK PAY	17,865.93	-	-	-	-
445	511600	HOLIDAY PAY	27,788.34	38,644.00	38,272.00	38,272.00	38,272.00
445	511700	LONGEVITY PAY	1,292.30	1,610.00	1,920.00	1,920.00	1,920.00
445	511900	OTHER PAY	2,227.64	-	-	-	-
445	512100	GROUP INSURANCE	185,021.11	289,830.00	322,368.00	308,352.00	308,352.00
445	512200	FICA CONTRIBUTIONS	45,606.09	63,264.00	66,817.00	66,817.00	66,817.00
445	512400	RETIREMENT CONTRIBUTIONS	16,107.19	38,875.00	39,978.00	39,978.00	39,978.00
TOTAL PERSONAL SERVICES			850,337.23	1,179,639.00	1,262,609.00	1,248,593.00	1,248,593.00

PURCHASED SERVICES

445	521202	AUDITING FEES	-	2,000.00	2,000.00	2,000.00	2,000.00
445	521307	OTHER TECHNICAL SERVICES	-	-	6,000.00	6,000.00	6,000.00
445	522110	DISPOSAL	155.75	210.00	210.00	210.00	210.00
445	522210	R&M-BUILDINGS	1,786.44	3,000.00	3,000.00	3,000.00	3,000.00
445	522230	R&M-MACHINERY	16,509.95	35,000.00	35,000.00	35,000.00	35,000.00
445	522250	R&M-VEHICLES	9.27	500.00	500.00	500.00	500.00
445	522270	R&M-COMPUTERS	105.00	4,200.00	3,200.00	3,200.00	3,200.00
445	522290	EXTERMINATING	108.01	420.00	-	-	-
445	522320	RENTAL OF EQUIPMENT & VEHICLES	2,497.33	2,100.00	2,100.00	2,100.00	2,100.00
445	523201	COMM.-TELEPHONE	95,566.68	120,000.00	120,000.00	120,000.00	120,000.00
445	523202	COMM.-TELEPHONE ADMIN FEES	12,492.10	11,500.00	12,000.00	12,000.00	12,000.00
445	523212	WIRELESS CARRIES COST RECOVERY	72.90	-	75,000.00	75,000.00	75,000.00
445	523220	COMM.-POSTAGE	78.93	144.00	144.00	144.00	144.00
445	523300	ADVERTISING	1,113.11	1,000.00	1,000.00	1,000.00	1,000.00
445	523500	TRAVEL	4,546.99	8,000.00	8,000.00	8,000.00	8,000.00
445	523601	DUES	600.00	500.00	850.00	850.00	850.00
445	523670	BANK TRANSACTION FEES	-	-	50.00	50.00	50.00
445	523700	EDUCATION AND TRAINING	9,824.34	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL PURCHASED SERVICES			145,466.80	198,574.00	279,054.00	279,054.00	279,054.00

SUPPLIES

445	531101	OFFICE SUPPLIES	3,790.63	3,000.00	2,500.00	2,500.00	2,500.00
445	531110	OPERATIONAL SUPPLIES	3,860.59	2,000.00	1,500.00	1,500.00	1,500.00
445	531140	JANITORIAL SUPPLIES	324.84	750.00	750.00	750.00	750.00
445	531151	TIRES AND TUBES	-	300.00	300.00	300.00	300.00
445	531210	WATER/SEWER	591.45	850.00	850.00	850.00	850.00
445	531220	NATURAL GAS	1,638.36	1,500.00	1,500.00	1,500.00	1,500.00
445	531230	ELECTRICITY	12,053.75	13,890.00	13,890.00	13,890.00	13,890.00
445	531240	BOTTLED GAS	-	454.00	454.00	454.00	454.00
445	531270	GASOLINE/DIESEL	4,106.40	3,700.00	4,000.00	4,000.00	4,000.00
445	531400	BOOKS AND PERIODICALS	26.95	500.00	200.00	200.00	200.00
445	531600	SMALL EQUIPMENT	1,543.49	5,000.00	5,000.00	5,000.00	5,000.00
445	531701	UNIFORMS	5,332.88	7,040.00	6,000.00	6,000.00	6,000.00
TOTAL SUPPLIES			33,269.34	38,984.00	36,944.00	36,944.00	36,944.00

E-911 FUND

215

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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CAPITAL OUTLAY

445	542100	C.O.-MACHINERY	126,593.50	25,000.00	33,000.00	-	-
445	542300	C.O.-FURNITURE & FIXTURES	-	-	68,500.00	58,000.00	58,000.00
TOTAL CAPITAL OUTLAY			126,593.50	25,000.00	101,500.00	58,000.00	58,000.00

DEBT SERVICE

445	581300	PRINCIPAL-OTHER DEBT	65,659.43	43,171.00	3,755.00	3,755.00	3,755.00
445	582300	INTEREST-OTHER DEBT	7,153.64	2,178.00	25.00	25.00	25.00
TOTAL DEBT SERVICE			72,813.07	45,349.00	3,780.00	3,780.00	3,780.00

TOTAL EXPENDITURES			1,228,479.94	1,487,546.00	1,683,887.00	1,626,371.00	1,626,371.00
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Another New Motel in Gordon County



HOTEL/MOTEL TAX FUND

275

FUND PROFILE

This fund is used to account for the proceeds of the 5% hotel/motel tax that funds the Development Authority of Gordon County (2%), the Chamber of Commerce (1%), and the Chamber's Convention and Visitor's Bureau (2%).

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.

HOTEL/MOTEL TAX FUND

275

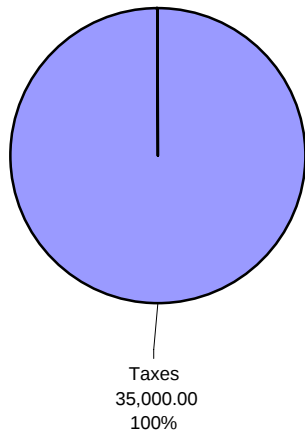
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Taxes	33,391.14	35,000.00	35,000.00	35,000.00	0.00%
TOTAL REVENUES	33,391.14	35,000.00	35,000.00	35,000.00	0.00%

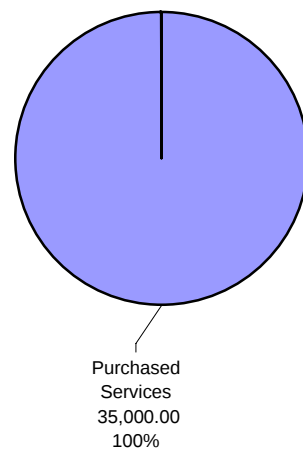
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	33,391.14	35,000.00	35,000.00	35,000.00	0.00%
TOTAL EXPENDITURES	33,391.14	35,000.00	35,000.00	35,000.00	0.00%

REVENUES



EXPENDITURES



HOTEL/MOTEL TAX FUND

275

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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TAXES

275	314100	HOTEL/MOTEL TAX	33,391.14	35,000.00	35,000.00	35,000.00	35,000.00
TOTAL TAXES			33,391.14	35,000.00	35,000.00	35,000.00	35,000.00

TOTAL REVENUES			33,391.14	35,000.00	35,000.00	35,000.00	35,000.00
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

275	572017	DEV AUTH-HOTEL/MOTEL TAX	13,356.45	14,000.00	14,000.00	14,000.00	14,000.00
275	572021	CHAMBER OF COMM-HOTEL/MOT TAX	20,034.69	21,000.00	21,000.00	21,000.00	21,000.00
TOTAL PURCHASED SERVICES			33,391.14	35,000.00	35,000.00	35,000.00	35,000.00

TOTAL EXPENDITURES			33,391.14	35,000.00	35,000.00	35,000.00	35,000.00
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ENTERPRISE FUNDS

Enterprise Funds are used to account for all county operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The county has two Enterprise Funds – the Chert Fund and the Solid Waste Management Fund.

Chert Fund (501) – this fund is used to account for the activities of the county's chert mining operations.

Solid Waste Management Fund (540) – this fund is used to account for the activities of the county's active Redbone Ridges municipal solid waste landfill, the closed Harris Beamer municipal solid waste landfill, six solid waste collection sites, and the recycling center.

FUND PROFILE

The Chert Enterprise Fund, under the direction of the Public Works Director, consists of three full-time county employees with the responsibility of mining chert from the county's 114.62 acre chert mine and crushing, stockpiling, and loading it. The chert is used as a road building material for county road projects and is sold to the general public.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
Equipment Operator I	1	1	1
Equipment Operator II	1	1	1
Equipment Operator III	1	1	1
TOTAL POSITIONS	3	3	3

FY 2007-08 BUDGET HIGHLIGHTS

- No significant changes from the previous fiscal year.



Gordon County Chert Mine

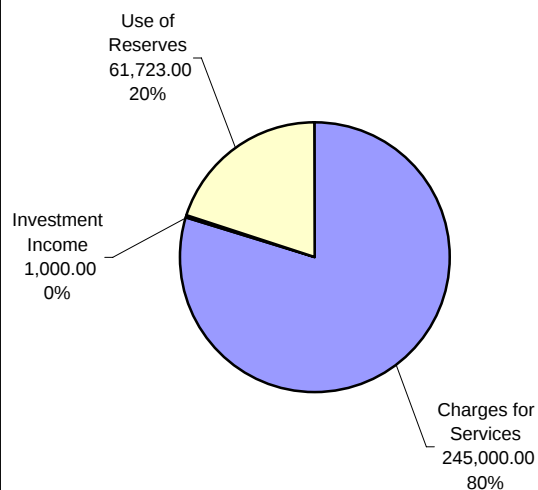
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Charges for Services	270,233.23	245,000.00	245,000.00	245,000.00	0.00%
Investment Income	3,008.26	2,000.00	1,000.00	1,000.00	-50.00%
Use of Reserves	-	43,411.00	61,723.00	61,723.00	42.18%
TOTAL REVENUES	273,241.49	290,411.00	307,723.00	307,723.00	5.96%

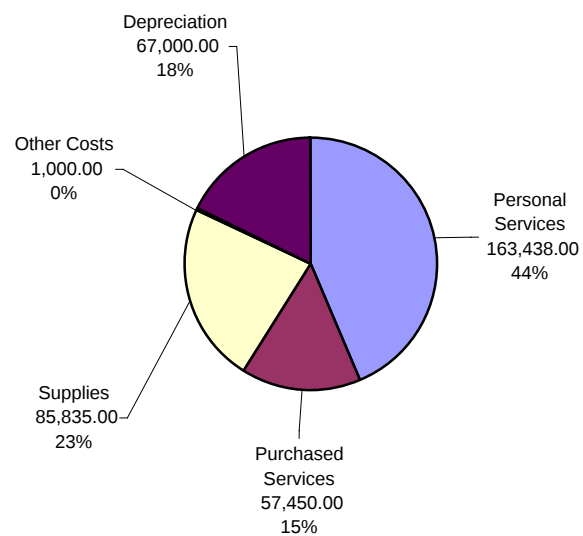
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	125,937.19	148,126.00	163,438.00	163,438.00	10.34%
Purchased Services	41,951.15	57,550.00	57,450.00	57,450.00	-0.17%
Supplies	72,284.13	83,985.00	85,835.00	85,835.00	2.20%
Other Costs	-	750.00	1,000.00	1,000.00	33.33%
Total before NC Item	240,172.47	290,411.00	307,723.00	307,723.00	5.96%
Depreciation	66,116.00	67,000.00	67,000.00	67,000.00	0.00%
TOTAL EXPENDITURES	306,288.47	357,411.00	374,723.00	374,723.00	4.84%

REVENUES



EXPENDITURES



CHERT FUND

501

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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CHARGES FOR SERVICES

501	341390	OTHER	248.23	-	-	-	-
501	343902	SALE OF CHERT	269,985.00	245,000.00	245,000.00	245,000.00	245,000.00
TOTAL CHARGES FOR SERVICES			270,233.23	245,000.00	245,000.00	245,000.00	245,000.00

INVESTMENT INCOME

501	361000	INTEREST REVENUES	3,008.26	2,000.00	1,000.00	1,000.00	1,000.00
TOTAL INVESTMENT INCOME			3,008.26	2,000.00	1,000.00	1,000.00	1,000.00

USE OF RESERVES

		USE OF RESERVES	-	43,411.00	64,153.00	61,723.00	61,723.00
TOTAL USE OF RESERVES			-	43,411.00	64,153.00	61,723.00	61,723.00

TOTAL REVENUES			273,241.49	290,411.00	310,153.00	307,723.00	307,723.00
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

448	511100	REGULAR EMPLOYEES SALARIES	2,471.94	86,290.00	95,509.00	95,509.00	95,509.00
448	511101	REGULAR HOURLY EMPLOYEES	69,205.22	-	-	-	-
448	511300	OVERTIME	638.91	1,560.00	1,545.00	1,545.00	1,545.00
448	511400	VACATION PAY	3,381.56	-	-	-	-
448	511500	SICK PAY	2,038.18	-	-	-	-
448	511600	HOLIDAY PAY	3,103.77	-	-	-	-
448	511700	LONGEVITY PAY	165.00	210.00	255.00	255.00	255.00
448	512100	GROUP INSURANCE	34,588.71	48,600.00	55,890.00	53,460.00	53,460.00
448	512200	FICA CONTRIBUTIONS	6,186.10	7,073.00	7,816.00	7,816.00	7,816.00
448	512400	RETIREMENT CONTRIBUTIONS	4,157.80	4,393.00	4,853.00	4,853.00	4,853.00
TOTAL PERSONAL SERVICES			125,937.19	148,126.00	165,868.00	163,438.00	163,438.00

PURCHASED SERVICES

448	521230	ENGINEERING	150.00	9,070.00	8,000.00	8,000.00	8,000.00
448	521307	OTHER TECHNICAL SERVICES	1,191.16	130.00	1,000.00	1,000.00	1,000.00
448	522210	R&M-BUILDINGS	800.00	1,000.00	1,000.00	1,000.00	1,000.00
448	522230	R&M-MACHINERY	37,975.73	45,000.00	45,000.00	45,000.00	45,000.00
448	522250	R&M-VEHICLES	312.28	1,000.00	1,000.00	1,000.00	1,000.00
448	523201	COMM.-TELEPHONE	931.61	400.00	200.00	200.00	200.00
448	523400	PRINTING AND BINDING	566.01	800.00	800.00	800.00	800.00
448	523670	BANK TRANSACTION FEES	24.36	50.00	50.00	50.00	50.00
448	523700	EDUCATION AND TRAINING	-	100.00	400.00	400.00	400.00
TOTAL PURCHASED SERVICES			41,951.15	57,550.00	57,450.00	57,450.00	57,450.00

CHERT FUND

501

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

448	531101	OFFICE SUPPLIES	510.00	150.00	150.00	150.00	150.00
448	531110	OPERATIONAL SUPPLIES	680.27	2,650.00	3,000.00	3,000.00	3,000.00
448	531150	AUTOMOTIVE/MACHINERY SUPPLIES	32,028.93	33,350.00	34,000.00	34,000.00	34,000.00
448	531151	TIRES AND TUBES	2,516.71	6,550.00	6,000.00	6,000.00	6,000.00
448	531155	MOTOR OIL	1,992.32	2,500.00	2,000.00	2,000.00	2,000.00
448	531210	WATER/SEWER	2,362.00	2,700.00	2,700.00	2,700.00	2,700.00
448	531230	ELECTRICITY	3,313.76	4,500.00	4,000.00	4,000.00	4,000.00
448	531270	GASOLINE/DIESEL	27,437.32	29,800.00	30,000.00	30,000.00	30,000.00
448	531600	SMALL EQUIPMENT	-	-	2,000.00	2,000.00	2,000.00
448	531701	UNIFORMS	974.10	1,200.00	1,200.00	1,200.00	1,200.00
448	531702	SHOES/BOOTS	249.97	285.00	285.00	285.00	285.00
448	531703	SPECIAL GEAR	218.75	300.00	500.00	500.00	500.00
TOTAL SUPPLIES			72,284.13	83,985.00	85,835.00	85,835.00	85,835.00

DEPRECIATION

448	561000	DEPRECIATION	66,116.00	67,000.00	67,000.00	67,000.00	67,000.00
TOTAL DEPRECIATION			66,116.00	67,000.00	67,000.00	67,000.00	67,000.00

OTHER COSTS

448	573001	PENALTIES	-	750.00	1,000.00	1,000.00	1,000.00
TOTAL OTHER COSTS			-	750.00	1,000.00	1,000.00	1,000.00

TOTAL EXPENDITURES			306,288.47	357,411.00	377,153.00	374,723.00	374,723.00
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FUND PROFILE

The Solid Waste Management Enterprise Fund is responsible for operating the county's 610.19 acre (162.62 permitted acres) Subtitle D municipal solid waste Redbone Ridges Landfill and maintaining the permanently closed 40 acre Harris Beamer landfill. This fund operates six manned collection sites located throughout the county and performs recycling services. The Board of County Commissioners approved a twenty year management agreement with Santek Environmental of Georgia to manage the Redbone Ridges Landfill, the six manned collection sites, and the recycling center beginning February 1, 2006. The closed Harris Beamer landfill will remain the responsibility of the county. This Fund generates revenue from host fees, closure fees, lease payment for county-owned equipment, and interest earnings.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
Landfill			
Landfill Supervisor	1	-	-
Administrative Assistant	1	-	-
Mechanic	1	-	-
Mechanic Assistant	1	-	-
Computer/Scale Operator	2	-	-
Equipment Operator	5	-	-
Total Landfill Employees	11	-	-
Collection Sites			
Collection Site Worker	7	-	-
Collection Site Worker (PT)	1	-	-
Total Collection Site Employees	8	-	-
Recycling Center			
Equipment Operator	2	-	-
Total Recycling Center Employees	2	-	-
TOTAL POSITIONS	21	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- Santek Environmental of Georgia will continue to manage the county's Redbone Ridges landfill during this fiscal year and the county will receive cash revenue from Santek in host fees (\$650,000), closure fees (\$800,000), and lease payments (\$10,000). In addition, interest income will be generated from the fund balance of this fund (\$170,000) for total cash revenues of \$1,630,000.
- The minimal cash expenses for this fund will be auditing expenses (\$4,500), engineering expenses for general engineering, monitoring of the closed Harris Beamer landfill, and installing four new permanent methane gas wells (\$61,000), bank transaction fees (\$1,600), rental of land and buildings expenses for two compactor sites (\$4,800), water and sewer expenses (\$4,250), and closure/post closure expenses (\$170,000) for total cash expenses of \$246,150.

FY 2007-08 BUDGET HIGHLIGHTS

- The non-cash expenses for this fund will be depreciation, amortization, and depletion of \$970,000.
- A transfer of \$979,259 will be made from this fund into the General Fund for general government operations and another transfer of \$635,253 will be made from this fund into the SPLOST - 2005 Fund to help pay for the construction of the new judicial complex for total transfer expenses of \$1,614,512.



Redbone Ridges Landfill

SOLID WASTE MANAGEMENT FUND

540

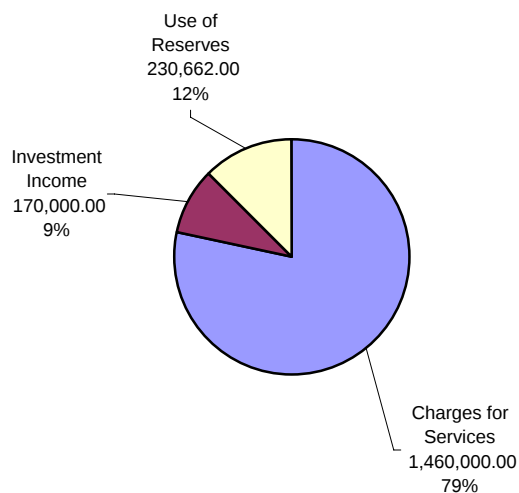
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Charges for Services	949,687.07	216,000.00	1,460,000.00	1,460,000.00	575.93%
Investment Income	196,150.90	127,800.00	170,000.00	170,000.00	33.02%
Use of Reserves	-	-	-	230,662.00	-
TOTAL REVENUES	1,145,837.97	343,800.00	1,630,000.00	1,860,662.00	441.20%

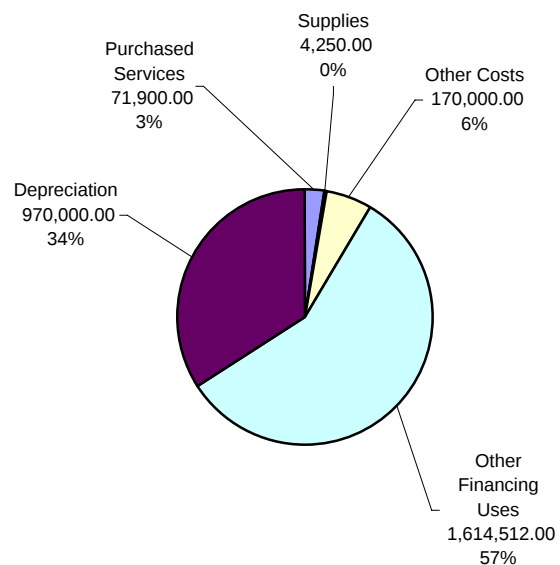
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Personal Services	574,862.35	-	-	-	0.00%
Purchased Services	144,068.66	34,300.00	71,900.00	71,900.00	109.62%
Supplies	101,587.14	3,200.00	4,250.00	4,250.00	32.81%
Other Costs	217,077.78	89,300.00	170,000.00	170,000.00	90.37%
Other Financing Uses	-	125,000.00	1,285,253.00	1,614,512.00	1191.61%
Total before NC Item	1,037,595.93	251,800.00	1,531,403.00	1,860,662.00	638.94%
Depreciation	772,713.46	956,300.00	970,000.00	970,000.00	1.43%
TOTAL EXPENDITURES	1,810,309.39	1,208,100.00	2,501,403.00	2,830,662.00	134.31%

REVENUES



EXPENDITURES



SOLID WASTE MANAGEMENT FUND

540

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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CHARGES FOR SERVICES

540	341390	OTHER	150.00	-	-	-	-
540	344130	SALE OF RECYCLED MATERIALS	14,824.73	-	-	-	-
540	344151	TIPPING FEES-RED BONE RIDGES	715,345.18	-	-	-	-
540	344152	TIPPING FEES-DEWS POND	33,745.55	-	-	-	-
540	344153	TIPPING FEES-HARRIS BEAMER	16,689.55	-	-	-	-
540	344154	TIPPING FEES-PLAINVILLE	12,407.85	-	-	-	-
540	344155	TIPPING FEES-RANGER	5,070.35	-	-	-	-
540	344156	TIPPING FEES-RESACA	20,725.50	-	-	-	-
540	344157	TIPPING FEES-SUGAR VALLEY	5,008.55	-	-	-	-
540	344160	HOST FEES-SANTEK	42,994.07	145,000.00	650,000.00	650,000.00	650,000.00
540	344162	CLOSURE FEES-SANTEK	72,665.74	61,000.00	800,000.00	800,000.00	800,000.00
540	344164	RENTAL FEES-SANTEK	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
540	344191	ACCOUNT RENEWAL FEES	50.00	-	-	-	-
540	349300	BAD CHECK FEES	10.00	-	-	-	-
TOTAL CHARGES FOR SERVICES			949,687.07	216,000.00	1,460,000.00	1,460,000.00	1,460,000.00

INVESTMENT INCOME

540	361000	INTEREST REVENUES	196,150.90	127,800.00	170,000.00	170,000.00	170,000.00
TOTAL INVESTMENT INCOME			196,150.90	127,800.00	170,000.00	170,000.00	170,000.00

USE OF RESERVES

		USE OF RESERVES	-	-	-	-	230,662.00
TOTAL USE OF RESERVES			-	-	-	-	230,662.00

TOTAL REVENUES			1,145,837.97	343,800.00	1,630,000.00	1,630,000.00	1,860,662.00
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SOLID WASTE MANAGEMENT FUND

540

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PERSONAL SERVICES

710	511100	REGULAR EMPLOYEES SALARIES	37,196.64	-	-	-	-
710	511101	REGULAR HOURLY EMPLOYEES	114,572.14	-	-	-	-
710	511300	OVERTIME	3,286.83	-	-	-	-
710	511400	VACATION PAY	9,631.47	-	-	-	-
710	511500	SICK PAY	12,253.20	-	-	-	-
710	511600	HOLIDAY PAY	9,627.98	-	-	-	-
710	511700	LONGEVITY PAY	1,995.00	-	-	-	-
710	511900	OTHER PAY	279.52	-	-	-	-
710	512100	GROUP INSURANCE	120,882.91	-	-	-	-
710	512200	FICA CONTRIBUTIONS	15,871.71	-	-	-	-
710	512400	RETIREMENT CONTRIBUTIONS	10,453.41	-	-	-	-
711	511101	REGULAR HOURLY EMPLOYEES	76,982.32	-	-	-	-
711	511300	OVERTIME	4,594.86	-	-	-	-
711	511400	VACATION PAY	6,339.43	-	-	-	-
711	511500	SICK PAY	2,641.60	-	-	-	-
711	511600	HOLIDAY PAY	5,811.52	-	-	-	-
711	511700	LONGEVITY PAY	1,320.00	-	-	-	-
711	511900	OTHER PAY	406.40	-	-	-	-
711	512100	GROUP INSURANCE	65,589.70	-	-	-	-
711	512200	FICA CONTRIBUTIONS	8,567.80	-	-	-	-
711	512400	RETIREMENT CONTRIBUTIONS	4,492.11	-	-	-	-
712	511101	REGULAR HOURLY SALARIES	23,694.66	-	-	-	-
712	511300	OVERTIME	2,040.54	-	-	-	-
712	511400	VACATION PAY	717.81	-	-	-	-
712	511500	SICK PAY	1,388.52	-	-	-	-
712	511600	HOLIDAY PAY	1,447.34	-	-	-	-
712	511700	LONGEVITY PAY	450.00	-	-	-	-
712	512100	GROUP INSURANCE	27,657.34	-	-	-	-
712	512200	FICA CONTRIBUTIONS	2,807.48	-	-	-	-
712	512400	RETIREMENT CONTRIBUTIONS	1,862.11	-	-	-	-
TOTAL PERSONAL SERVICES			574,862.35	-	-	-	-

SOLID WASTE MANAGEMENT FUND

540

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

710	521202	AUDITING FEES	1,130.00	4,500.00	4,500.00	4,500.00	4,500.00
710	521205	ATTORNEY	28,450.99	-	-	-	-
710	521230	ENGINEERING	74,131.31	23,000.00	61,000.00	61,000.00	61,000.00
710	521305	DATA PROCESSING	583.34	-	-	-	-
710	522201	R&M-SITE IMPROVEMENTS	650.00	-	-	-	-
710	522210	R&M-BUILDINGS	951.00	-	-	-	-
710	522230	R&M-MACHINERY	10,993.73	-	-	-	-
710	522250	R&M-VEHICLES	72.68	-	-	-	-
710	522290	EXTERMINATING	248.34	-	-	-	-
710	522320	RENTAL OF EQUIPMENT & VEHICLES	1,691.80	-	-	-	-
710	523052	HYDRO-SEEDING	59.33	-	-	-	-
710	523053	RECYCLING PRODUCTS DISPOSAL	2,766.90	-	-	-	-
710	523201	COMM-TELEPHONE	4,199.15	-	-	-	-
710	523220	COMM-POSTAGE	151.54	-	-	-	-
710	523300	ADVERTISING	465.04	-	-	-	-
710	523500	TRAVEL	263.11	-	-	-	-
710	523601	DUES	205.00	-	-	-	-
710	523670	BANK TRANSACTION FEES	1,504.85	2,000.00	1,600.00	1,600.00	1,600.00
711	522210	R&M-BUILDINGS	79.00	-	-	-	-
711	522230	R&M-MACHINERY	1,148.66	-	-	-	-
711	522290	EXTERMINATING	470.93	-	-	-	-
711	522310	RENTAL OF LAND & BLDGS	4,875.00	4,800.00	4,800.00	4,800.00	4,800.00
711	523203	COMMUNICATIONS-DEWS POND	474.56	-	-	-	-
711	523204	COMMUNICATIONS-HARRIS BEAMER	474.76	-	-	-	-
711	523205	COMMUNICATIONS-PLAINVILLE	474.76	-	-	-	-
711	523206	COMMUNICATIONS-RANGER	502.64	-	-	-	-
711	523207	COMMUNICATIONS-RESACA	472.06	-	-	-	-
711	523208	COMMUNICATIONS-SUGAR VALLEY	479.27	-	-	-	-
712	522210	R&M-BUILDINGS	554.00	-	-	-	-
712	522290	EXTERMINATING	82.77	-	-	-	-
712	522320	RENTAL OF EQUIPMENT & VEHICLES	604.00	-	-	-	-
712	523030	RECYCLABLES DISPOSAL	4,292.05	-	-	-	-
712	523201	COMM-TELEPHONE	416.09	-	-	-	-
712	523601	DUES	150.00	-	-	-	-
TOTAL PURCHASED SERVICES			144,068.66	34,300.00	71,900.00	71,900.00	71,900.00

SOLID WASTE MANAGEMENT FUND

540

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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SUPPLIES

710	531101	OFFICE SUPPLIES	1,565.14	-	-	-	-
710	531110	OPERATIONAL SUPPLIES	328.12	-	-	-	-
710	531127	CHERT	540.00	-	-	-	-
710	531140	JANITORIAL SUPPLIES	476.34	-	-	-	-
710	531150	AUTOMOTIVE/MACHINERY SUPPLIES	9,069.37	-	-	-	-
710	531151	TIRES AND TUBES	4,698.72	-	-	-	-
710	531155	MOTOR OIL	2,304.80	-	-	-	-
710	531210	WATER/SEWER	3,086.96	3,200.00	4,250.00	4,250.00	4,250.00
710	531230	ELECTRICITY	4,274.07	-	-	-	-
710	531240	BOTTLED GAS	2,814.90	-	-	-	-
710	531270	GASOLINE/DIESEL	50,183.49	-	-	-	-
710	531700	OTHER SUPPLIES	286.34	-	-	-	-
710	531701	UNIFORMS	3,989.86	-	-	-	-
710	531702	SHOES/BOOTS	974.93	-	-	-	-
711	531101	OFFICE SUPPLIES	740.10	-	-	-	-
711	531140	JANITORIAL SUPPLIES	45.18	-	-	-	-
711	531150	AUTOMOTIVE/MACHINERY SUPPLIES	400.00	-	-	-	-
711	531211	WATER/SEWER-DEWS POND	554.68	-	-	-	-
711	531212	WATER/SEWER-HARRIS BEAMER	475.00	-	-	-	-
711	531213	WATER/SEWER-PLAINVILLE	571.00	-	-	-	-
711	531214	WATER/SEWER-RANGER	571.00	-	-	-	-
711	531215	WATER/SEWER-RESACA	593.44	-	-	-	-
711	531216	WATER/SEWER-SUGAR VALLEY	571.00	-	-	-	-
711	531231	ELECTRICITY-DEWS POND	380.94	-	-	-	-
711	531232	ELECTRICITY-HARRIS BEAMER	440.83	-	-	-	-
711	531233	ELECTRICITY-PLAINVILLE	379.93	-	-	-	-
711	531234	ELECTRICITY-RANGER	370.39	-	-	-	-
711	531235	ELECTRICITY-RESACA	261.27	-	-	-	-
711	531236	ELECTRICITY-SUGAR VALLEY	458.77	-	-	-	-
711	531700	OTHER SUPPLIES	9.69	-	-	-	-
711	531701	UNIFORMS	1,458.19	-	-	-	-
711	531702	SHOES/BOOTS	599.94	-	-	-	-
712	531110	OPERATIONAL SUPPLIES	2,199.76	-	-	-	-
712	531136	EDUCATIONAL MATERIALS	618.54	-	-	-	-
712	531140	JANITORIAL SUPPLIES	7.36	-	-	-	-
712	531230	ELECTRICITY	4,361.40	-	-	-	-
712	531701	UNIFORMS	740.70	-	-	-	-
712	531702	SHOES/BOOTS	184.99	-	-	-	-
TOTAL SUPPLIES			101,587.14	3,200.00	4,250.00	4,250.00	4,250.00

DEPRECIATION

710	561000	DEPRECIATION	350,302.64	397,000.00	397,000.00	397,000.00	397,000.00
710	562000	AMORTIZATION	72,975.61	73,000.00	73,000.00	73,000.00	73,000.00
710	563000	DEPLETION RBR	349,435.21	486,300.00	500,000.00	500,000.00	500,000.00
TOTAL DEPRECIATION			772,713.46	956,300.00	970,000.00	970,000.00	970,000.00

SOLID WASTE MANAGEMENT FUND

540

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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OTHER COSTS

710	571001	GA DNR- AIR EMISSION FEES	5,100.00	5,354.00	-	-	-
710	571002	LEACHATE COLLECTION/MAINTENANC	12,110.00	-	-	-	-
710	571003	SOLID WASTE MANAGEMENT FEES	26,883.16	-	-	-	-
710	571006	HARRIS BEAMER MONITORING	-	23,946.00	-	-	-
710	575002	CLOSURE COSTS- RBR	79,020.02	20,000.00	50,000.00	50,000.00	50,000.00
710	575003	POST CLOSURE-HB	(8,359.58)	20,000.00	20,000.00	20,000.00	20,000.00
710	575004	POSTCLOSURE RBR	102,324.18	20,000.00	100,000.00	100,000.00	100,000.00
TOTAL OTHER COSTS			217,077.78	89,300.00	170,000.00	170,000.00	170,000.00

OTHER FINANCING USES

710	611019	OPERATING TRANSFER TO GEN FUND	-	125,000.00	650,000.00	650,000.00	979,259.00
710	611027	OPER. TRANS.-2005 SPLOST FUND	-	-	635,253.00	635,253.00	635,253.00
TOTAL OTHER FINANCING USES			-	125,000.00	1,285,253.00	1,285,253.00	1,614,512.00

TOTAL EXPENDITURES			1,810,309.39	1,208,100.00	2,501,403.00	2,501,403.00	2,830,662.00
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CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The county has four Capital Project Funds – the SPLOST – Landfill Project Fund, SPLOST – Recreation Projects Fund, SPLOST – Road Projects Fund, and the SPLOST - 2005 Projects Fund.

SPLOST – Landfill Project Fund (300) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in October 1989 for a four year period to construct a sanitary landfill.

SPLOST – Recreation Projects Fund (322) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2000 for a five year period effective April 1, 2001 through March 31, 2006 for recreational facilities.

SPLOST – Road Projects Fund (323) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2000 for a five year period effective April 1, 2001 through March 31, 2006 for existing road, street, and bridge purposes.

SPLOST – 2005 Projects Fund (325) – this fund is used to account for the proceeds of the 1% SPLOST that was approved by the voters in November 2005 for a six year period effective April 1, 2006 through March 31, 2012 to construct a new county judicial complex, fire station, courthouse repairs, road improvements, and allocations to the cities for their capital projects.

FUND PROFILE

A referendum was held during October 1989 to determine if the county voters wanted to increase the sales tax from six percent to seven percent for a four year period to raise \$16,181,000 to construct a sanitary landfill. During that referendum, a total of 4,695 citizens voted - 3,060 (65%) for the SPLOST and 1,635 (35%) against the SPLOST. The 610.19 acre Redbone Ridges Landfill has been permitted and constructed and 162.62 acres are currently operational. During February 2006, the Board of County Commissioners privatized the management of the landfill by hiring Santek Environmental of Georgia, LLC to operate the landfill under a 20 year management agreement that began on February 1, 2006 and will expire in 2026.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- This fund was depleted during the previous fiscal year to retire the debt of the Multi-Facility Complex.

SPLOST - LANDFILL PROJECT FUND

300

SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Investment Income	67,624.99	38,000.00	-	-	-100.00%
Use of Reserves	-	1,673,266.00	-	-	-100.00%
TOTAL REVENUES	67,624.99	1,711,266.00	-	-	-100.00%

SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	526.67	500.00	-	-	-100.00%
Debt Service	-	1,710,766.00	-	-	-100.00%
TOTAL EXPENDITURES	526.67	1,711,266.00	-	-	-100.00%

SPLOST - LANDFILL PROJECT FUND

300

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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INVESTMENT INCOME

300	361000	INTEREST REVENUES	67,624.99	38,000.00	-	-	-
TOTAL INVESTMENT INCOME			67,624.99	38,000.00	-	-	-

USE OF RESERVES

		USE OF RESERVES	-	1,673,266.00	-	-	-
TOTAL USE OF RESERVES			-	1,673,266.00	-	-	-

TOTAL REVENUES			67,624.99	1,711,266.00	-	-	-
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EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

300	523670	BANK TRANSACTION FEES	526.67	500.00	-	-	-
TOTAL PURCHASED SERVICES			526.67	500.00	-	-	-

DEBT SERVICE

300	581203	PRINCIPAL-ACCG DEBT	-	1,710,766.00	-	-	-
TOTAL DEBT SERVICE			-	1,710,766.00	-	-	-

TOTAL EXPENDITURES			526.67	1,711,266.00	-	-	-
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Harold "Ooky" Faith Memorial Park



FUND PROFILE

A referendum was held during November 2000 to determine if the county voters wanted to increase the sales tax from six percent to seven percent for a five year period to raise \$17,500,000 for recreational facilities and \$17,500,000 for existing road, street, and bridge purposes. During that referendum, a total of 11,149 citizens voted – 6,054 (54%) for the SPLOST and 5,095 (46%) against the SPLOST. At the time of the referendum, the county had 20,259 active voters. Therefore, the referendum had a 55% voter turnout rate. Since the referendum was approved, the SPLOST went into effect on April 1, 2001 and was in effect until March 31, 2006. The county received 65%, Calhoun received 23%, and the other four cities each received 3% of the proceeds.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- Complete the installation of two playgrounds at Salacoa Creek Park - \$126,800.
- Allocated funds to Calhoun's new city park - \$300,000.
- Continue to allocate funds for city recreation projects until those funds are depleted - \$1,732,000.
- Continue to fund one more year of debt payments for the site lighting at both the Sonoraville Recreation Complex (\$192,001) and the Harold "Ooky" Faith Memorial Park (\$3,001) for a total of \$195,002.

SPLOST - RECREATION PROJECTS FUND

322

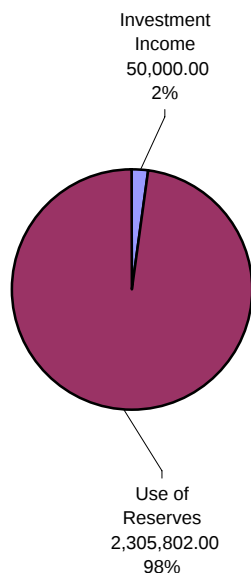
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Taxes	3,368,835.02	-	-	-	-
Intergovernmental	233,890.60	-	-	-	-
Investment Income	214,434.43	75,000.00	50,000.00	50,000.00	-33.33%
Other Financing Sources	1,055,493.58	-	-	-	-
Use of Reserves	6,149,197.35	3,040,129.00	2,305,802.00	2,305,802.00	-24.15%
TOTAL REVENUES	11,021,850.98	3,115,129.00	2,355,802.00	2,355,802.00	-24.38%

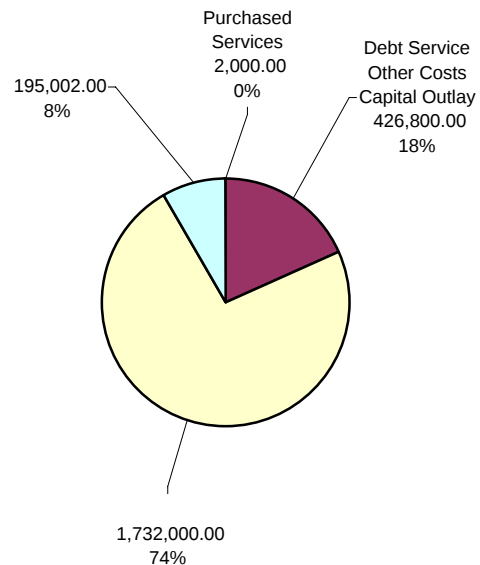
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	1,516.46	2,000.00	2,000.00	2,000.00	-
Supplies	76,653.64	-	-	-	-
Capital Outlay	7,456,987.67	1,020,127.00	426,800.00	426,800.00	-58.16%
Other Costs	1,163,883.73	1,892,000.00	1,732,000.00	1,732,000.00	-8.46%
Debt Service	2,322,809.48	201,002.00	195,002.00	195,002.00	-2.99%
TOTAL EXPENDITURES	11,021,850.98	3,115,129.00	2,355,802.00	2,355,802.00	-24.38%

REVENUES



EXPENDITURES



SPLOST - RECREATION PROJECTS FUND

322

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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TAXES

322	313202	SPLOST-RECREATION	3,368,835.02	-	-	-	-
TOTAL TAXES			3,368,835.02	-	-	-	-

INTERGOVERNMENTAL

322	334310	DIRECT-SALACOA TRAIL DEV	-	-	-	-	-
322	334319	CONTRIBUTED FROM GORDON CO BOE	150,411.85	-	-	-	-
322	334320	GA DOT-SONORAVILLE PARK	83,478.75	-	-	-	-
TOTAL INTERGOVERNMENTAL			233,890.60	-	-	-	-

INVESTMENT INCOME

322	361000	INTEREST REVENUES	214,434.43	75,000.00	50,000.00	50,000.00	50,000.00
TOTAL INVESTMENT INCOME			214,434.43	75,000.00	50,000.00	50,000.00	50,000.00

OTHER FINANCING SOURCES

322	393601	OTHER FINANCING SOURCES	1,055,493.58	-	-	-	-
TOTAL OTHER FINANCING SOURCES			1,055,493.58	-	-	-	-

USE OF RESERVES

		USE OF RESERVES	6,149,197.35	3,040,129.00	2,305,802.00	2,305,802.00	2,305,802.00
TOTAL USE OF RESERVES			6,149,197.35	3,040,129.00	2,305,802.00	2,305,802.00	2,305,802.00

TOTAL REVENUES			11,021,850.98	3,115,129.00	2,355,802.00	2,355,802.00	2,355,802.00
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SPLOST - RECREATION PROJECTS FUND

322

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

322	523670	BANK TRANSACTION FEES	1,516.46	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL PURCHASED SERVICES			1,516.46	2,000.00	2,000.00	2,000.00	2,000.00

SUPPLIES

322	531600	SM EQ-SONORAVILLE PARK	76,653.64	-	-	-	-
TOTAL SUPPLIES			76,653.64	-	-	-	-

CAPITAL OUTLAY

322	541100	C.O.-SITES	4,043.55	-	-	-	-
322	541100	C.O.-SITES-SONORAVILLE	2,117,051.33	-	-	-	-
322	541200	C.O.-SITE IMPROVEMENTS	3,491.95	-	-	-	-
322	541200	C.O.-SITE IMP-SALACOA PARK	-	20,000.00	126,800.00	126,800.00	126,800.00
322	541200	C.O.-SITE IMP-SONORAVILLE P	5,201,975.08	142,000.00	-	-	-
322	541200	C.O.-SITE IMPR-SALACOA TRAI	-	-	-	-	-
322	541200	C.O.-SITE IMP-OOKIE FAITH	109,814.69	24,815.00	-	-	-
322	541208	C.O.-MIRACLE FIELD	-	728,312.00	300,000.00	300,000.00	300,000.00
322	541209	C.O.-SR. CITIZENS CENTER	-	55,000.00	-	-	-
322	541210	C.O.-FORT WAYNE HIST. SITE	-	50,000.00	-	-	-
322	542100	C.O.-MACH-SONORAVILLE PARK	20,611.07	-	-	-	-
TOTAL CAPITAL OUTLAY			7,456,987.67	1,020,127.00	426,800.00	426,800.00	426,800.00

OTHER COSTS

322	572028	CITY OF CALHOUN-RECREATION	562,604.62	1,372,372.00	1,500,000.00	1,500,000.00	1,500,000.00
322	572035	CITY OF RESACA	344,726.23	139,274.00	100,000.00	100,000.00	100,000.00
322	572036	CITY OF PLAINVILLE	73,810.38	99,231.00	48,000.00	48,000.00	48,000.00
322	572038	CITY OF FAIRMOUNT	-	165,142.00	-	-	-
322	572039	CITY OF RANGER	182,742.50	115,981.00	84,000.00	84,000.00	84,000.00
TOTAL OTHER COSTS			1,163,883.73	1,892,000.00	1,732,000.00	1,732,000.00	1,732,000.00

DEBT SERVICE

322	581203	PRINCIPAL-CAP LEASE-ACCG/WACH	2,162,656.64	-	-	-	-
322	581206	PRIN-C/LEASE-GEMC-SONORAVILLE	94,827.42	148,289.00	155,876.00	155,876.00	155,876.00
322	581208	PRIN-C/LEASE-GEMC-OOKY FAITH P	-	8,233.00	2,515.00	2,515.00	2,515.00
322	582023	INTEREST-CAP LEASE-ACCG/WACH	32,152.84	-	-	-	-
322	582206	INT-C/LEASE-GEMC-SONORAVILLE	33,172.58	43,712.00	36,125.00	36,125.00	36,125.00
322	582208	INT-C/LEASE-GEMC-OOKY FAITH PK	-	768.00	486.00	486.00	486.00
TOTAL DEBT SERVICE			2,322,809.48	201,002.00	195,002.00	195,002.00	195,002.00

TOTAL EXPENDITURES			11,021,850.98	3,115,129.00	2,355,802.00	2,355,802.00	2,355,802.00
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FUND PROFILE

A referendum was held during November 2000 to determine if the county voters wanted to increase the sales tax from six percent to seven percent for a five year period to raise \$17,500,000 for recreational facilities and \$17,500,000 for existing road, street, and bridge purposes. During that referendum, a total of 11,149 citizens voted – 6,054 (54%) for the SPLOST and 5,095 (46%) against the SPLOST. At the time of the referendum, the county had 20,259 active voters. Therefore, the referendum had a 55% voter turnout rate. Since the referendum was approved, the SPLOST went into effect on April 1, 2001 and was in effect until March 31, 2006. The county received 65%, Calhoun received 23%, and the other four cities each received 3% of the proceeds.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- Complete the last payment to the general contractor for the Newtown Road/SR156 intersection improvement project - \$300,000.
- Capital outlay purchase of new monitoring wells for the Old Triangle Grocery Store property - \$17,000.
- Continue to allocate funds for city road projects until those funds are depleted - \$1,402,000.



SR 156/ Newtown Road Intersection Improvement Project

SPLOST - ROAD PROJECTS FUND

323

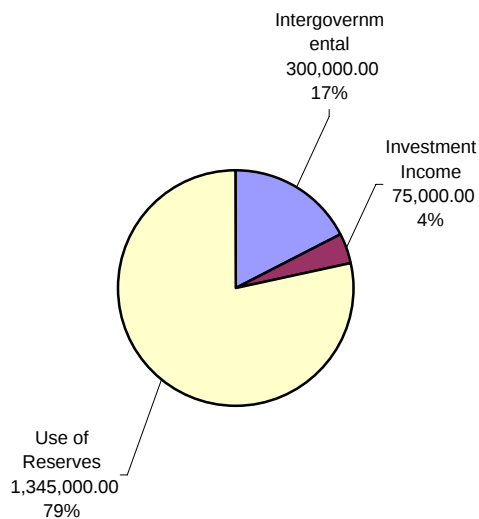
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Taxes	3,368,835.00	-	-	-	-
Intergovernmental	244,923.34	800,000.00	300,000.00	300,000.00	-62.50%
Investment Income	198,100.41	50,000.00	75,000.00	75,000.00	50.00%
Use of Reserves	-	4,170,000.00	1,345,000.00	1,345,000.00	-67.75%
TOTAL REVENUES	3,811,858.75	5,020,000.00	1,720,000.00	1,720,000.00	-65.74%

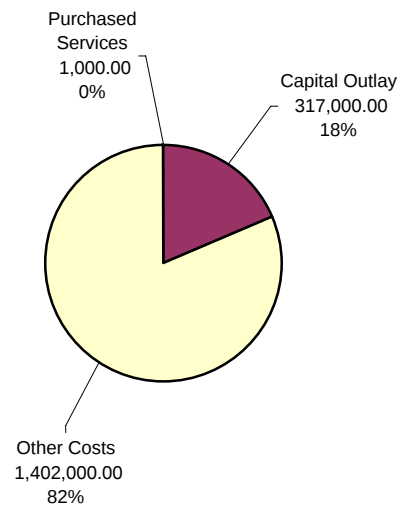
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	418,058.10	1,000.00	1,000.00	1,000.00	0.00%
Capital Outlay	721,127.41	3,213,040.00	317,000.00	317,000.00	-90.13%
Other Costs	1,499,159.38	1,805,960.00	1,402,000.00	1,402,000.00	-22.37%
Other Financing Uses	833,171.83	-	-	-	-
TOTAL EXPENDITURES	3,471,516.72	5,020,000.00	1,720,000.00	1,720,000.00	-65.74%

REVENUES



EXPENDITURES



SPLOST - ROAD PROJECTS FUND

323

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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TAXES

323	313203	SPLOST-ROADS	3,368,835.00	-	-	-	-
TOTAL TAXES			3,368,835.00	-	-	-	-

INTERGOVERNMENTAL

323	334320	GA DOT-NEWTOWN	-	800,000.00	300,000.00	300,000.00	300,000.00
323	334320	GA DOT-FITE BEND RD @SR136	3,095.31	-	-	-	-
323	334320	GA DOT-OLD DIXIE HWY	183,551.49	-	-	-	-
323	334320	GA DOT-LANGFORD BRIDGE RD	1,733.57	-	-	-	-
323	334320	GA DOT-HARBOR ROAD	56,542.97	-	-	-	-
TOTAL INTERGOVERNMENTAL			244,923.34	800,000.00	300,000.00	300,000.00	300,000.00

INVESTMENT INCOME

323	361000	INTEREST REVENUES	198,100.41	50,000.00	75,000.00	75,000.00	75,000.00
TOTAL INVESTMENT INCOME			198,100.41	50,000.00	75,000.00	75,000.00	75,000.00

USE OF RESERVES

		USE OF RESERVES	-	4,170,000.00	1,345,000.00	1,345,000.00	1,345,000.00
TOTAL USE OF RESERVES			-	4,170,000.00	1,345,000.00	1,345,000.00	1,345,000.00

TOTAL REVENUES			3,811,858.75	5,020,000.00	1,720,000.00	1,720,000.00	1,720,000.00
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SPLOST - ROAD PROJECTS FUND

323

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

323	521230	ENG-NEWTOWN ROAD	105,799.70	-	-	-	-
323	521230	ENG-PLAINVILLE RD	173,729.73	-	-	-	-
323	523670	BANK TRANSACTION FEES	1,520.80	1,000.00	1,000.00	1,000.00	1,000.00
323	523972	CON LAB-NEWTOWN RD	4,400.00	-	-	-	-
323	523972	CON LAB-FITE BEND	34,145.90	-	-	-	-
323	523972	CON LAB-OLD DIXIE HWY	98,461.97	-	-	-	-
TOTAL PURCHASED SERVICES			418,058.10	1,000.00	1,000.00	1,000.00	1,000.00

CAPITAL OUTLAY

323	541401	C.O.-RIGHT OF WAY ACQ-NEWTO	269,524.00	-	-	-	-
323	541404	C.O.-RIGHT OF WAY-PLAINVILLE	9,000.00	21,000.00	-	-	-
323	541406	C.O.-RIGHT OF WAY-PINHOOK B	-	1,500.00	-	-	-
323	541485	C.O. BRIDGE CONSTRUCTION	16,831.40	-	-	-	-
323	541485	C.O.-BRIDGE CONSTRUCTION	111,930.48	125,000.00	-	-	-
323	541485	C.O.-BRIDGE CONSTRUCTION	3,000.00	-	-	-	-
323	541488	ROAD WIDENING	132,969.50	-	-	-	-
323	541489	NEWTOWN ROAD-CONSTRUCTION	12,004.16	3,026,040.00	300,000.00	300,000.00	300,000.00
323	541500	C.O.-MACDANIEL STATION	-	16,500.00	-	-	-
323	542100	C.O.-MACHINERY	161,508.00	-	-	-	-
323	542500	C.O. OTHER	4,359.87	23,000.00	17,000.00	17,000.00	17,000.00
TOTAL CAPITAL OUTLAY			721,127.41	3,213,040.00	317,000.00	317,000.00	317,000.00

OTHER COSTS

323	572032	CITY OF CALHOUN-ROADS	800,636.71	977,789.00	880,000.00	880,000.00	880,000.00
323	572035	CITY OF RESACA	404,496.32	56,493.00	48,000.00	48,000.00	48,000.00
323	572036	CITY OF PLAINVILLE	226,000.00	103,845.00	100,000.00	100,000.00	100,000.00
323	572038	CITY OF FAIRMOUNT	65,586.43	115,421.00	94,000.00	94,000.00	94,000.00
323	572039	CITY OF RANGER	2,439.92	552,412.00	280,000.00	280,000.00	280,000.00
TOTAL OTHER COSTS			1,499,159.38	1,805,960.00	1,402,000.00	1,402,000.00	1,402,000.00

OTHER FINANCING USES

323	611019	OPERATING TRANSFER TO GEN FUND	833,171.83	-	-	-	-
TOTAL OTHER FINANCING USES			833,171.83	-	-	-	-

TOTAL EXPENDITURES			3,471,516.72	5,020,000.00	1,720,000.00	1,720,000.00	1,720,000.00
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FUND PROFILE

A referendum was held during November 2005 to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a six year period to raise funds for a new county judicial complex, fire station, courthouse repairs, road improvements, and city projects. During that referendum, a total of 4,220 citizens voted – 3,512 (83%) for the SPLOST and 708 (17%) against the SPLOST. At the time of the referendum, the county had 21,470 registered voters. Therefore, the referendum had a 20% voter turnout rate. Since the referendum was approved and the county had intergovernmental agreements with all five cities, the SPLOST went into effect on April 1, 2006 and will be in effect until March 31, 2012.

STAFFING PLAN

Position Title	FY 2005-06	FY 2006-07	FY 2007-08
No positions in this fund	-	-	-
TOTAL POSITIONS	-	-	-

FY 2007-08 BUDGET HIGHLIGHTS

- Begin the construction of the new judicial complex - \$15,000,000.
- Begin repairs to the courthouse - \$1,000,000.
- Begin and complete the right-of-way acquisition for the County Line Road over Pole Cat Creek bridge replacement project - \$80,000. The Georgia Department of Transportation will fund the construction cost of this project.
- Begin and complete the Pinhook Road bridge replacement project - \$350,000.
- Begin and complete the right-of-way acquisition for the McDaniel Station Road/SR 53 intersection improvement project - \$400,000. The Georgia Department of Transportation will fund the construction cost of this project.
- Allocate funds to the cities for their projects - \$949,216.
- Fund the annual debt service for the new judicial complex and the new fire station - \$4,837,750.
- Transfer \$713,417 from this fund to the General Fund to pay for the 2007 paving projects performed by the Public Works Department.

SPLOST - 2005 PROJECTS FUND

325

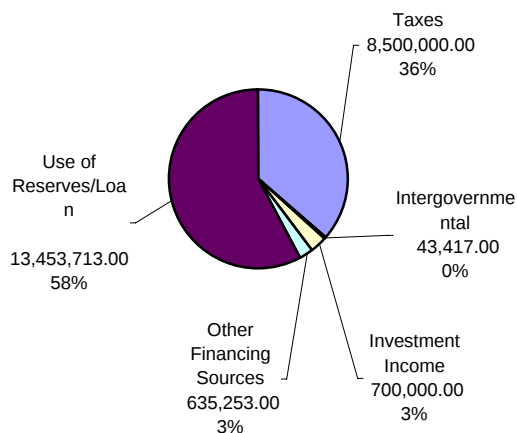
SUMMARY OF REVENUES

Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Taxes	2,341,386.11	8,400,000.00	8,500,000.00	8,500,000.00	1.19%
Intergovernmental	-	-	43,417.00	43,417.00	0.00%
Investment Income	360,940.50	30,000.00	700,000.00	700,000.00	2233.33%
Other Financing Sources	23,065,507.80	-	635,253.00	635,253.00	0.00%
Use of Reserves/Loan	-	153,662.00	13,453,713.00	13,453,713.00	8655.39%
TOTAL REVENUES	25,767,834.41	8,583,662.00	23,332,383.00	23,332,383.00	171.82%

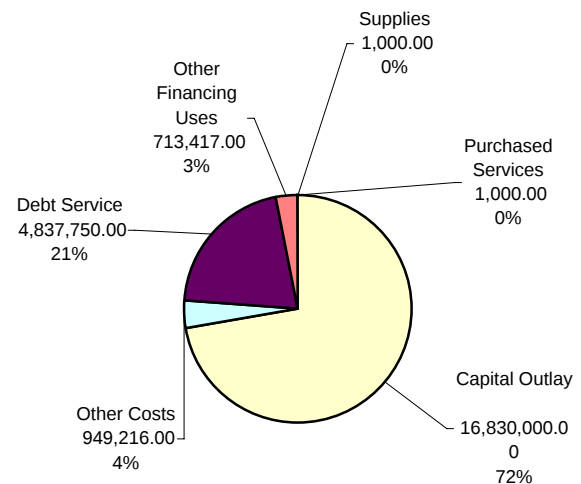
SUMMARY OF EXPENDITURES

Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget	% Change From FY 2006-07
Purchased Services	7.11	1,200.00	1,000.00	1,000.00	-16.67%
Supplies	-	700.00	1,000.00	1,000.00	42.86%
Capital Outlay	98,906.87	6,442,088.00	16,830,000.00	16,830,000.00	161.25%
Other Costs	-	476,436.00	949,216.00	949,216.00	99.23%
Debt Service	357,433.95	1,063,238.00	4,837,750.00	4,837,750.00	355.00%
Other Financing Uses	-	600,000.00	713,417.00	713,417.00	18.90%
TOTAL EXPENDITURES	456,347.93	8,583,662.00	23,332,383.00	23,332,383.00	171.82%

REVENUES



EXPENDITURES



SPLOST - 2005 PROJECTS FUND

325

REVENUES

Account Number	Revenue Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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TAXES

325	313204	2005-SPLOST REVENUE	2,341,386.11	8,400,000.00	8,500,000.00	8,500,000.00	8,500,000.00
TOTAL TAXES			2,341,386.11	8,400,000.00	8,500,000.00	8,500,000.00	8,500,000.00

INTERGOVERNMENTAL

325	334320	GA DOT	-	-	43,417.00	43,417.00	43,417.00
TOTAL INTERGOVERNMENTAL			-	-	43,417.00	43,417.00	43,417.00

INVESTMENT INCOME

325	361000	INTEREST REVENUES	360,940.50	30,000.00	700,000.00	700,000.00	700,000.00
TOTAL INVESTMENT INCOME			360,940.50	30,000.00	700,000.00	700,000.00	700,000.00

OTHER FINANCING SOURCES

325	393601	CAPITAL LEASE-VARIOUS	22,305,000.00	-	-	-	-
325	393605	PREMIUM ON DEBT ISSUED	760,507.80	-	-	-	-
325	391005	OPER. TRANS-LANDFILL ENTERPRISE	-	-	635,253.00	635,253.00	635,253.00
TOTAL OTHER FINANCING SOURCES			23,065,507.80	-	635,253.00	635,253.00	635,253.00

USE OF RESERVES

		USE OF RESERVES/LOAN	-	153,662.00	13,453,713.00	13,453,713.00	13,453,713.00
TOTAL USE OF RESERVES			-	153,662.00	13,453,713.00	13,453,713.00	13,453,713.00

TOTAL REVENUES			25,767,834.41	8,583,662.00	23,332,383.00	23,332,383.00	23,332,383.00
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SPLOST - 2005 PROJECTS FUND

325

EXPENDITURES

Account Number	Expenditure Description	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Department's Requested Budget	FY 2007-08 Administrator's Recommended Budget	FY 2007-08 Commission Approved Budget
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PURCHASED SERVICES

325	523670	BANK TRANSACTION FEES	7.11	1,200.00	1,000.00	1,000.00	1,000.00
TOTAL PURCHASED SERVICES			7.11	1,200.00	1,000.00	1,000.00	1,000.00

SUPPLIES

325	531700	OTHER SUPPLIES	-	700.00	1,000.00	1,000.00	1,000.00
TOTAL SUPPLIES			-	700.00	1,000.00	1,000.00	1,000.00

CAPITAL OUTLAY

325	541102	C.O.-LAND-JAIL	25,000.00	1,508,925.00	-	-	-
325	541104	C.O.-LAND-FIRE STATION	25,000.00	201,000.00	-	-	-
325	541304	C.O.-BUILDING-JAIL	-	2,526,450.00	15,000,000.00	15,000,000.00	15,000,000.00
325	541306	C.O.-BUILDING-FIRE STATION	48,906.87	1,208,825.00	-	-	-
325	541308	C.O.-COURTHOUSE	-	-	1,000,000.00	1,000,000.00	1,000,000.00
		C.O.-BRIDGE-POLE CAT	-	-	80,000.00	80,000.00	80,000.00
325	541489	NEWTOWN ROAD-CONSTRUCTION	-	996,888.00	-	-	-
325	541485	C.O. BRIDGE-PINHOOK	-	-	350,000.00	350,000.00	350,000.00
325	541500	C.O.-MCDANIEL STATION	-	-	400,000.00	400,000.00	400,000.00
TOTAL CAPITAL OUTLAY			98,906.87	6,442,088.00	16,830,000.00	16,830,000.00	16,830,000.00

OTHER COSTS

325	572028	CITY OF CALHOUN	-	395,604.00	754,228.00	754,228.00	754,228.00
325	572035	CITY OF RESACA	-	35,544.00	85,740.00	85,740.00	85,740.00
325	572036	CITY OF PLAINVILLE	-	9,744.00	23,508.00	23,508.00	23,508.00
325	572038	CITY OF FAIRMOUNT	-	31,536.00	76,056.00	76,056.00	76,056.00
325	572039	CITY OF RANGER	-	4,008.00	9,684.00	9,684.00	9,684.00
TOTAL OTHER COSTS			-	476,436.00	949,216.00	949,216.00	949,216.00

DEBT SERVICE

325	581203	PRINCIPAL-CAP LEASE-ACCG	-	-	3,935,000.00	3,935,000.00	3,935,000.00
325	582023	INTEREST-CAP LEASE-ACCG	-	1,063,238.00	902,750.00	902,750.00	902,750.00
325	582305	DEBT ISSUANCE COSTS	352,757.65	-	-	-	-
325	583000	FISCAL AGENT'S FEES	4,676.30	-	-	-	-
TOTAL DEBT SERVICE			357,433.95	1,063,238.00	4,837,750.00	4,837,750.00	4,837,750.00

OTHER FINANCING USES

325	611019	OPERATING TRANSFER TO GEN FUND	-	600,000.00	713,417.00	713,417.00	713,417.00
TOTAL OTHER FINANCING USES			-	600,000.00	713,417.00	713,417.00	713,417.00

TOTAL EXPENDITURES			456,347.93	8,583,662.00	23,332,383.00	23,332,383.00	23,332,383.00
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LONG TERM DEBT SCHEDULE

LONG TERM DEBT

CAPITAL PROJECT LONG TERM DEBT

Facility Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Sports and Site Lighting for the Sonoraville Rec. Complex from NGEMC. Paid by SPLOST-Recreation.	2-1-05	2007-08	155,875.51	36,124.49	192,000.00
		2008-09	100,938.66	29,061.34	130,000.00
		2009-10	73,853.48	25,146.52	99,000.00
		2010-11	77,631.97	21,368.03	99,000.00
		2011-12	81,603.76	17,396.24	99,000.00
		2012-13	85,778.77	13,221.23	99,000.00
		2013-14	90,167.37	8,832.63	99,000.00
		2014-15	94,780.51	4,219.49	99,000.00
		2015-16	32,659.10	340.90	33,000.00
Total			793,289.13	155,710.87	949,000.00
Site Lighting for the Harold "Ooky" Faith Memorial Park from NGEMC. Paid by SPLOST-Recreation.	3-21-06	2007-08	2,514.32	485.68	3,000.00
		2008-09	2,642.95	357.05	3,000.00
		2009-10	2,778.17	221.83	3,000.00
		2010-11	2,920.25	79.75	3,000.00
Total			10,855.69	1,144.31	12,000.00
Foremost Building. ACCG and BB&T @4.04% Paid by General Fund - 100100	6-1-04	2007-08	60,322.96	18,401.76	78,724.72
		2008-09	62,797.17	15,927.55	78,724.72
		2009-10	65,372.88	13,351.84	78,724.72
		2010-11	68,054.23	10,670.49	78,724.72
		2011-12	70,845.56	7,879.16	78,724.72
		2012-13	73,751.37	4,973.35	78,724.72
		2013-14	76,776.47	1,948.25	78,724.72
Total			477,920.64	73,152.40	551,073.04
County-wide Telephone System. Synovus @ 3.13% Paid by General Fund - 411	10-28-04	2007-08	47,642.70	561.40	48,204.10
Total			47,642.70	561.40	48,204.10

AIRPORT AUTHORITY LONG TERM DEBT

Facility Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Revenue Bond Series 2001 (New Terminal and Fuel System) 4.795%. Paid by General Fund.	10-2-01	2007-08	20,400.49	11,643.35	32,043.84
		2008-09	21,332.68	10,711.16	32,043.84
		2009-10	22,429.89	9,613.95	32,043.84
		2010-11	23,520.78	8,523.06	32,043.84
		2011-12	24,665.36	7,378.48	32,043.84
		2012-13	25,832.13	6,211.71	32,043.84
		2013-14	27,125.41	4,918.43	32,043.84
		2014-15	28,447.36	3,596.48	32,043.84
		2015-16	29,834.36	2,209.48	32,043.84
		2016-17	15,642.63	379.20	16,021.83
Total			239,231.09	65,185.30	304,416.39

LONG TERM DEBT

E-911 SPECIAL REVENUE FUND LONG TERM DEBT

Equipment Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Bellsouth Computer Aided Dispatching Hardware and Software. 7.94% Paid by E-911 Fund.	7-15-02	2007-08	3,754.16	24.84	3,779.00
Total			3,754.16	24.84	3,779.00

SHERIFF'S DEPARTMENT LONG TERM DEBT

Equipment Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
21 Crown Victoria Sheriff Vehicles. Amsouth Leasing Corp. @ 2.91%. Paid by Gen. Fund – 420	9-26-03	2007-08	43,519.62	316.63	43,836.25
Total			43,519.62	316.63	43,836.25

FIRE DEPARTMENT LONG TERM DEBT

Equipment Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
2003 Kenworth 2000 Gallon Tanker Truck w/ Hale AE500 Pump (061985). Amsouth Leasing Corp. @ 3.51%. Paid by Fire Fund.	11-20-03	2007-08	17,311.85	1,996.79	19,308.64
		2008-09	17,927.54	1,381.10	19,308.64
		2009-10	18,565.14	743.50	19,308.64
		2010-11	9,528.72	125.60	9,654.32
Total			63,333.25	4,246.99	67,580.24
2004 Spartan Motors Flat Floor Big Easy Model VA41M 4-Door Fire Engine w/ 1,250 gpm pump. BB&T @3.41%. Paid by Fire Fund.	10-18-04	2007-08	39,096.05	5,876.07	44,972.12
		2008-09	40,446.37	4,525.75	44,972.12
		2009-10	41,843.33	3,128.79	44,972.12
		2010-11	43,288.54	1,683.58	44,972.12
		2011-12	22,201.76	284.30	22,486.06
Total			186,876.05	15,498.49	202,374.54

LONG TERM DEBT

FIRE STATION & JUDICIAL COMPLEX LONG TERM DEBT

Facility Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Fire Station & Judicial Complex. ACCG @ 4.0% Paid by SPLOST – 2005.	3-31-06	2007-08	3,935,000.00	902,750.00	4,837,750.00
		2008-09	3,370,000.00	756,650.00	4,126,650.00
		2009-10	3,750,000.00	623,625.00	4,373,625.00
		2010-11	3,750,000.00	466,500.00	4,216,500.00
		2011-12	3,750,000.00	281,250.00	4,031,250.00
		2012-13	3,750,000.00	93,750.00	3,843,750.00
Total			22,305,000.00	3,124,525.00	25,429,525.00

TOTAL DEBT PAYMENTS FOR FY 2007-08

Principal	Interest	Total
4,325,437.66	978,181.01	5,303,618.67

TOTAL DEBT OUTSTANDING

Principal	Interest	Total
24,171,422.33	3,440,366.23	27,611,788.56





**FIVE YEAR
CAPITAL IMPROVEMENT PROGRAM
FY 2007-08 to FY 2011 - 2012**

FIVE YEAR CIP – FY 2007-08

Capital Item	New or Replacement	Department	Estimated Cost	Funding Source
Zero turn mid mount riding lawn mower	N	Buildings & Grounds (419)	\$7,500	General Fund
Fence around new Drug Task Force evidence building	N	Sheriff's Dept. (420)	8,500	General Fund
Commercial riding lawnmower	R	Salacoa Creek Park (452)	7,000	General Fund
Utility vehicle with trailer	N	Salacoa Creek Park (452)	7,000	General Fund
Canopy netting over baseball concession area	N	Parks & Recreation (454)	17,000	General Fund
Goat machine for cleaning parking lots	N	Parks & Recreation (454)	7,000	General Fund
Top dresser machine for spreading dirt	N	Parks & Recreation (454)	8,000	General Fund
GIS software and trimble unit	N	GIS (458)	21,000	General Fund
AMKUS tool for engine 6	R	Fire Dept. (207)	21,000	Fire Fund
Console furniture for five dispatcher positions	R	911 Center (215)	58,000	911 Fund
Two playgrounds at Salacoa Creek Park	N	SPLOST-Rec. (322)	126,800	SPLOST - Recreation
Monitoring wells at the old Triangle Grocery Store.	R	SPLOST – Road (323)	17,000	SPLOST - Road
New judicial complex	R	SPLOST – 2005 (325)	15,000,000	SPLOST-2005
Courthouse repairs	R	SPLOST – 2005 (325)	1,000,000	SPLOST-2005
Pole Cat Creek Bridge ROW	N	SPLOST – 2005 (325)	80,000	SPLOST - 2005
Pinhook Road Bridge Project	R	SPLOST – 2005 (325)	350,000	SPLOST - 2005
McDaniel Station Road/SR 53 Intersection Improvement ROW	N	SPLOST – 2005 (325)	400,000	SPLOST - 2005
Annual Paving Program and LARP Program	R	SPLOST – 2005 (325)	949,417	SPLOST – 2005
Total Cost for FY 2007-08			18,085,217	

FIVE YEAR CIP – FY 2008-09

Capital Item	New or Replacement	Department	Estimated Cost	Funding Source
Closed circuit TV system for child witness	N	Juvenile Court (405)	\$16,000	General Fund
Electronic warrant system	N	Magistrate Court (407)	10,000	General Fund
Patrol cars (20) on a 4 year lease purchase	R	Sheriff's Dept. (420)	200,000	General Fund
F-250 Trucks (2)	R	EMA (423)	60,000	General Fund
Mobile CAD system for mobile command post	N	EMA (423)	40,000	General Fund
Emergency Operations Center Software	N	EMA (423)	55,000	General Fund
F-150 Pick-up truck	R	Public Works (431)	28,000	General Fund
Skid Steer Loader	N	Public Works (431)	35,000	General Fund
Enclose area between existing wash bay and tire storage area to have additional work area for large equipment	N	Fleet Management (435)	6,000	General Fund
Additional land to expand the senior citizens center	N	Senior Citizens Center (440)	55,000	SPLOST – Recreation
Paint machine	R	Parks & Recreation (454)	7,000	General Fund
Repaint the tennis courts	R	Parks & Recreation (454)	20,000	General Fund
Fire prevention vehicle	R	Fire Dept. (207)	23,000	Fire Fund
Ford Expedition	R	Fire Dept. (207)	30,000	Fire Fund
Asphalt paving behind HQ	N	Fire Dept. (207)	12,000	Fire Fund
23 fire hydrants	N	Fire Dept. (207)	100,000	Fire Fund
Dictaphone equipment	R	911 Center (215)	51,000	911 Fund
Excavator	N	Chert Fund (501)	275,000	General Fund
Mobile jaw crusher/screener	N	Chert Fund (501)	275,000	General Fund
Annual Paving Program and LARP Program	R	SPLOST – 2005 (325)	1,000,000	SPLOST - 2005
Total Cost for FY 2008-09			2,298,000	

FIVE YEAR CIP – FY 2009-10

Capital Item	New or Replacement	Department	Estimated Cost	Funding Source
Ford Expedition	R	Juvenile Court (405)	\$30,000	General Fund
Ford Crown Victoria	R	Magistrate Court (407)	24,000	General Fund
Jeep Cherokee	R	Magistrate Court (407)	25,000	General Fund
Jeep 4x4	R	Tax Assessor (416)	27,000	General Fund
Mini bus	R	Extension Service (417)	44,000	General Fund
F-150 Pick-up truck	R	Buildings & Grounds (419)	25,000	General Fund
Ford Escape 4x4	R	Building & Planning (425)	25,000	General Fund
Concrete saw	N	Public Works (431)	7,000	General Fund
F-150 Pick-up truck	R	Public Works (431)	28,000	General Fund
F-150 Pick-up truck	R	Fleet Management (435)	28,000	General Fund
Ford Taurus	R	Parks & Recreation (454)	18,000	General Fund
Transport van	R	Parks & Recreation (454)	25,000	General Fund
F-150 Pick-up truck	R	Parks & Recreation (454)	25,000	General Fund
Parks & Recreation software	N	Parks & Recreation (454)	10,000	General Fund
Commercial lawn mower	R	Parks & Recreation (454)	8,000	General Fund
3,000 gallon pumper tanker	N	Fire Dept. (207)	225,000	Fire Fund
Rescue vehicle – 4 (\$85,000 each)	R	Fire Dept. (207)	340,000	Fire Fund
2,000 gallon tankers – 2(\$170,000 each)	R/N	Fire Dept. (207)	340,000	Fire Fund
3,000 gallon pumper tanker	N	Fire Dept. (207)	235,000	Fire Fund
2,000 gallon tanker	N	Fire Dept. (207)	269,000	Fire Fund
Rescue vehicles – 2 (\$95,000 each)	R	Fire Dept. (207)	190,000	Fire Fund
Radio system upgrade	R	911 Center (215)	250,000	911 Fund
Phase II compliant	N	911 Center (215)	70,000	911 Fund
Annual Paving Program and LARP Program	R	SPLOST – 2005 (325)	1,000,000	SPLOST - 2005
Total Cost for FY 2009-10			3,268,000	

FIVE YEAR CIP – FY 2010-11

Capital Item	New or Replacement	Department	Estimated Cost	Funding Source
Ford Escape 4x4	R	IT (411)	\$25,000	General Fund
Jeep Liberty 4x4	R	Tax Assessor (416)	25,000	General Fund
Chevy Equinox 4x4	N	Tax Assessor (416)	25,000	General Fund
Jeep Liberty 4x4	R	Tax Assessor (416)	25,000	General Fund
Jeep 4x4	R	Tax Assessor (416)	28,000	General Fund
Ford Escape 4x4	R	Building & Planning (425)	25,000	General Fund
F-250 Crew Cab pick-up truck	R	Public Works (431)	30,000	General Fund
Tractor with mower	R	Public Works (431)	80,000	General Fund
Asphalt milling machine	N	Public Works (431)	275,000	General Fund
Body shop building and add two more bays to the tire shop	N	Fleet Management (435)	28,000	General Fund
Paint Booth	N	Fleet Management (435)	8,000	General Fund
12 x 24 storage building to house sports equipment	N	Parks & Recreation (454)	15,000	General Fund
F-250 Pick-up truck	R	Parks & Recreation (454)	25,000	General Fund
Ford Escape 4x4	R	GIS (458)	25,000	General Fund
Fly-over of entire county	R	GIS (458)	100,000	General Fund
2,000 gallon tanker	N	Fire Dept. (207)	270,000	Fire Fund
Battalion chief vehicle	R	Fire Dept. (207)	38,000	Fire Fund
Additional Computer Aided Dispatch (CAD) equipment	N	911 Center (215)	33,000	911 Fund
Computer Aided Dispatch (CAD) system upgrade	R	911 Center (215)	38,000	911 Center
Annual Paving Program and LARP Program	R	SPLOST – 2005 (325)	1,000,000	SPLOST - 2005
Total Cost for FY 2010-11			2,118,000	

FIVE YEAR CIP – FY 2011-12

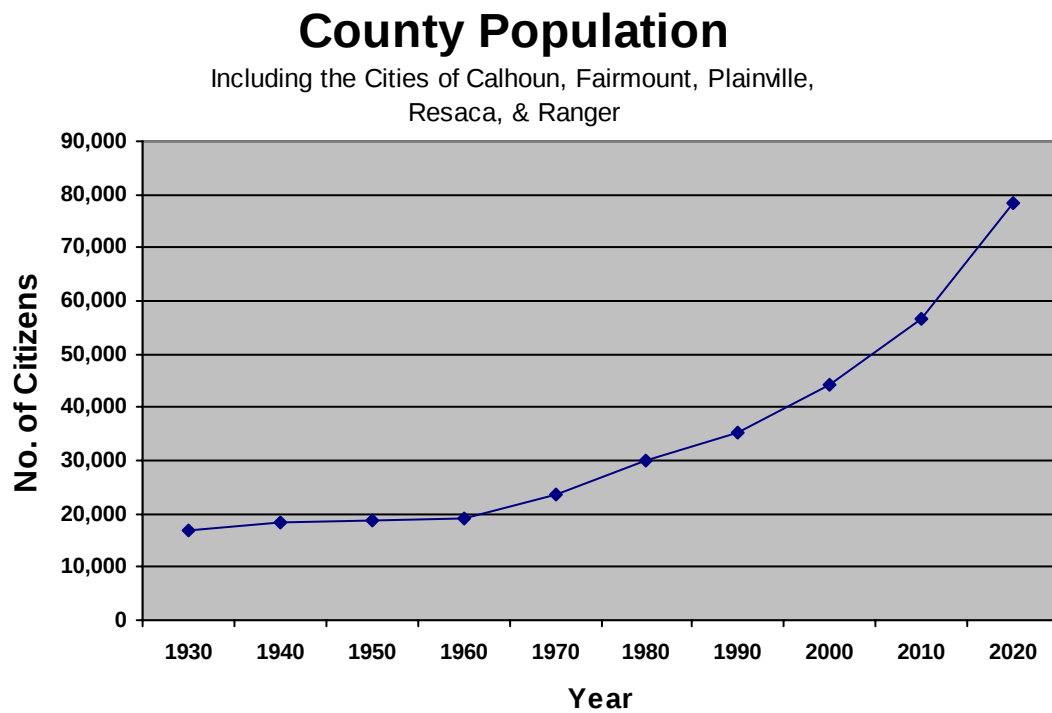
Capital Item	New or Replacement	Department	Estimated Cost	Funding Source
Magistrate Court Facilities	R	Magistrate Court (407)	\$250,000	New SPLOST
Add a new pod at judicial complex	N	County Jail (421)	500,000	New SPLOST
Rescue Boat with dive platform	N	EMA (423)	18,000	General Fund
800 Megahertz radio system	R	EMA (423)	1,000,000	General Fund
New animal shelter	R	Animal Control (428)	250,000	New SPLOST
F-150 pick-up truck	R	Public Works (431)	28,000	General Fund
Excavator	R	Public Works (431)	275,000	General Fund
Add one vehicle lift	R	Fleet Management (435)	5,500	General Fund
Transport van for the meals on wheels program and for field trips	R	Senior Citizens Center (440)	33,000	General Fund
Build cabins, visitor center/conference center, nature trails at Salacoa Creek Park for revenue generation	N	Salacoa Creek Park (452)	1,000,000	New SPLOST
Tractor	R	Parks & Recreation (454)	30,000	General Fund
Skate park equipment	R	Parks & Recreation (454)	40,000	General Fund
2,000 gallon tanker	N	Fire Dept. (207)	306,000	Fire Fund
F-250 Pick-up truck	R	Fire Dept. (207)	32,000	Fire Fund
Fire engine	R	Fire Dept. (207)	400,000	Fire Fund
Squad truck	N	Fire Dept. (207)	550,000	Fire Fund
Add third bay and living area to Station 5 in Resaca	N	Fire Dept. (207)	900,000	New SPLOST
75 foot quint	N	Fire Dept. (207)	650,000	Fire Fund
New 911 Center Building	R	911 Center (215)	5,000,000	New SPLOST
New Health Dept. Building	R		8,000,000	New SPLOST
Annual Paving Program and LARP Program	R	SPLOST – 2005 (325)	1,000,000	SPLOST - 2005
Total Cost for FY 2011-12			20,267,500	





STATISTICAL INFORMATION

SELECTED GRAPH

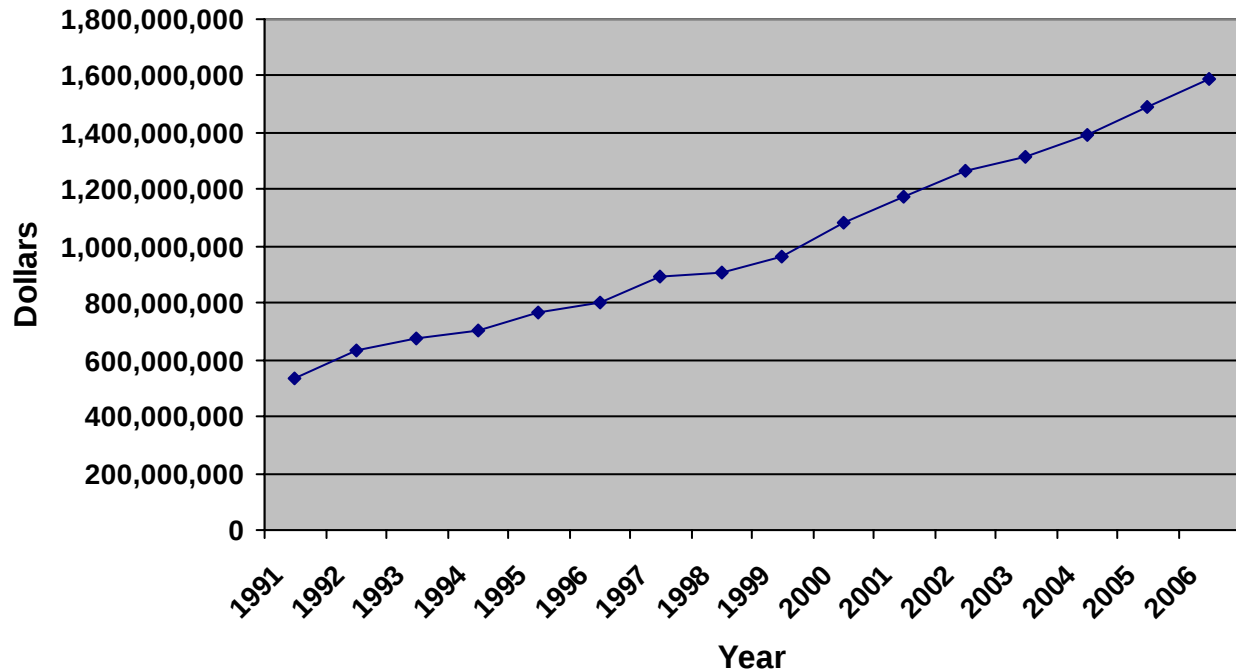


<u>Calendar Year</u>	<u>Population</u>
1930	16,846
1940	18,445
1950	18,922
1960	19,228
1970	23,570
1980	30,070
1990	35,067
2000	44,104
2010 est.	56,454
2020 est.	78,190

U.S. Census Bureau's current population estimate for Gordon County as of July 1, 2006 is 51,419.

SELECTED GRAPH

Gross County Tax Digest

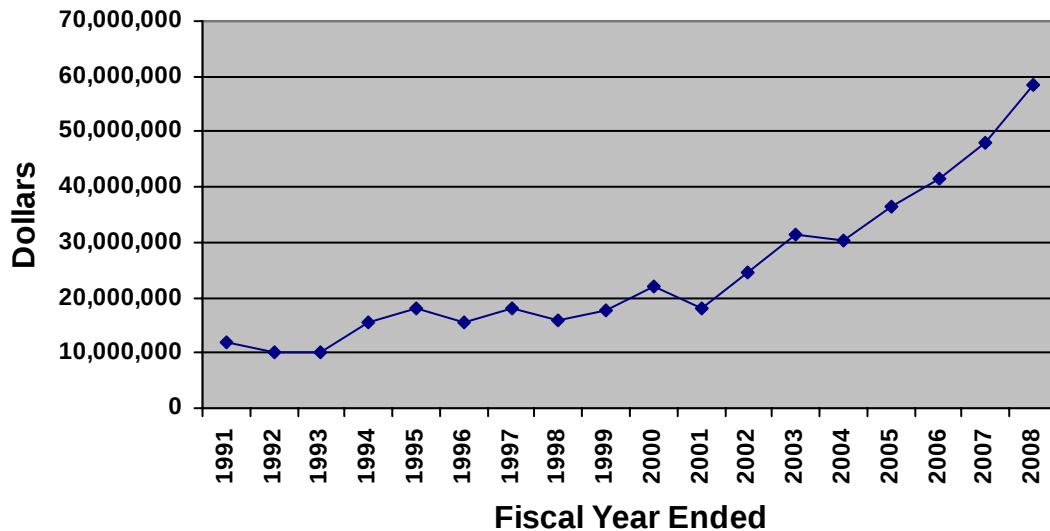


<u>Year</u>	<u>Gross County Tax Digest</u>
1991	\$ 536,477,872
1992	634,768,428
1993	673,842,654
1994	705,297,476
1995	768,782,519
1996	801,521,073
1997	892,671,498
1998	908,283,563
1999	959,998,126
2000	1,085,570,504
2001	1,171,415,545
2002	1,266,592,422
2003	1,316,443,678
2004	1,388,994,357
2005	1,487,343,559
2006	1,587,040,282

SELECTED GRAPH

Annual Audited Expenditures

Audited Expenditures for the General, Special Revenue, Debt Service, Capital Projects, and Enterprise Funds



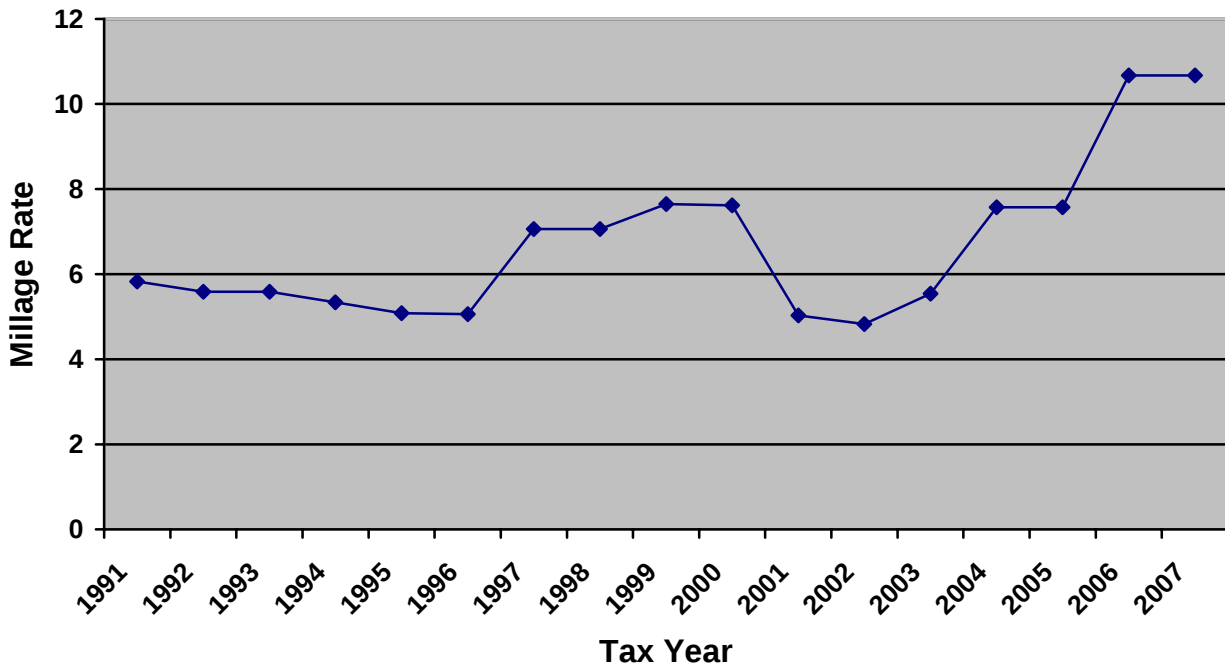
<u>Fiscal Year</u>	<u>Audited Expenditures</u>
FY 1990-91	\$11,934,645
FY 1991-92	10,061,543
FY 1992-93	10,239,698
FY 1993-94	15,352,663
FY 1994-95	17,876,637
FY 1995-96	15,382,877
FY 1996-97	17,912,990
FY 1997-98	15,752,914
FY 1998-99	17,598,813
FY 1999-00	22,099,922
FY 2000-01	17,888,758*
FY 2001-02	24,475,642
FY 2002-03	31,526,162
FY 2003-04	30,129,000
FY 2004-05	36,553,788
FY 2005-06	41,588,446
FY 2006-07 est.	47,958,974
FY 2007-08 est.	58,322,230

*9 month period due to the change of fiscal years.

SELECTED GRAPH

Millage Rate History

Unincorporated Area Only



Tax Year

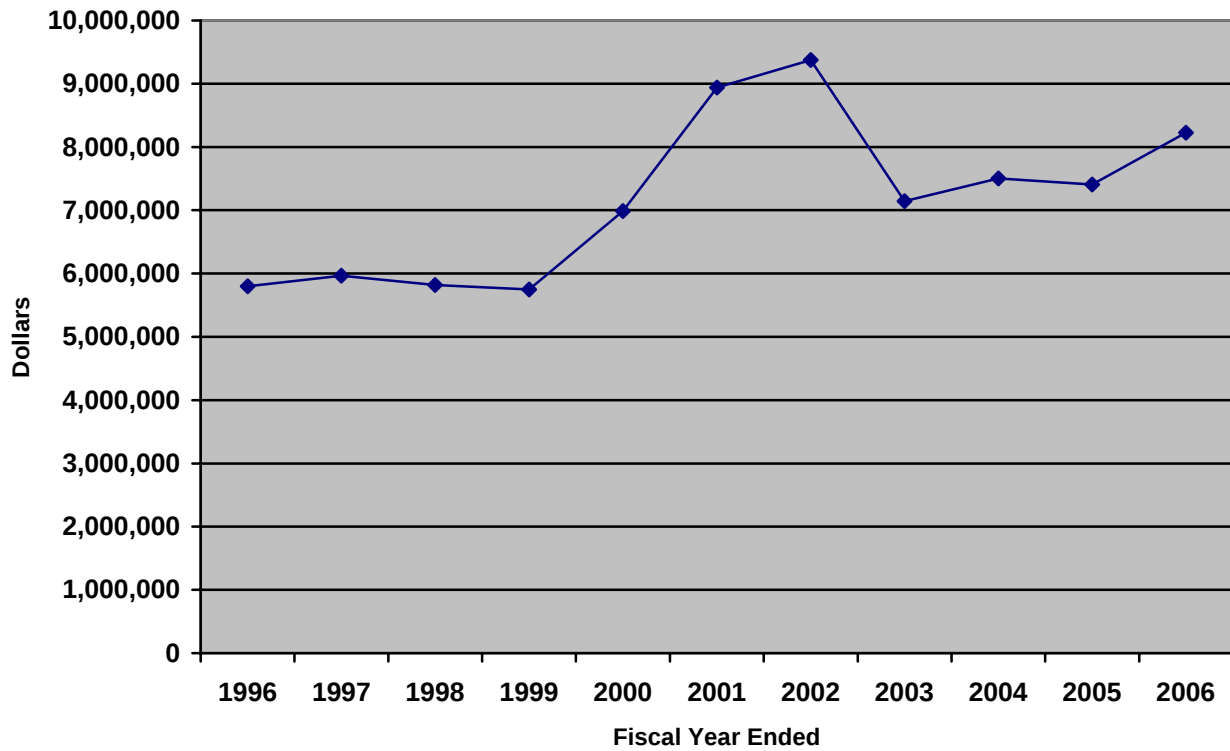
1991
1992
1993
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007

Unincorporated Area Millage Rate

5.83
5.59
5.59
5.34
5.08
5.06
7.06
7.06
7.65
7.62
5.03
4.83
5.54
7.57
7.57
10.67
10.67

SELECTED GRAPH

General Fund Fund Balance History

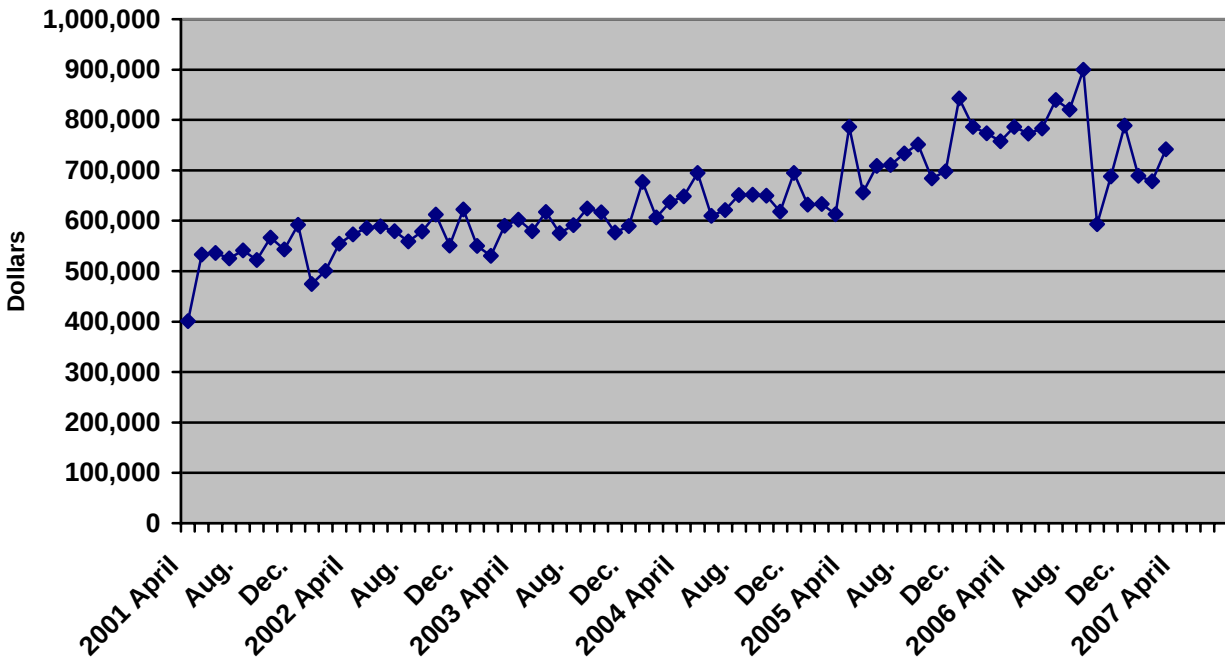


<u>Fiscal Year Ending</u>	<u>Fund Balance*</u>
1996	\$ 5,800,710
1997	5,968,024
1998	5,817,102
1999	5,746,047
2000	6,986,779
2001	8,938,714
2002	9,374,768
2003	7,145,491
2004	7,501,351
2005	7,407,707
2006	8,227,629

*Reserved and unreserved.

SELECTED GRAPH

1% SPLOST Revenue

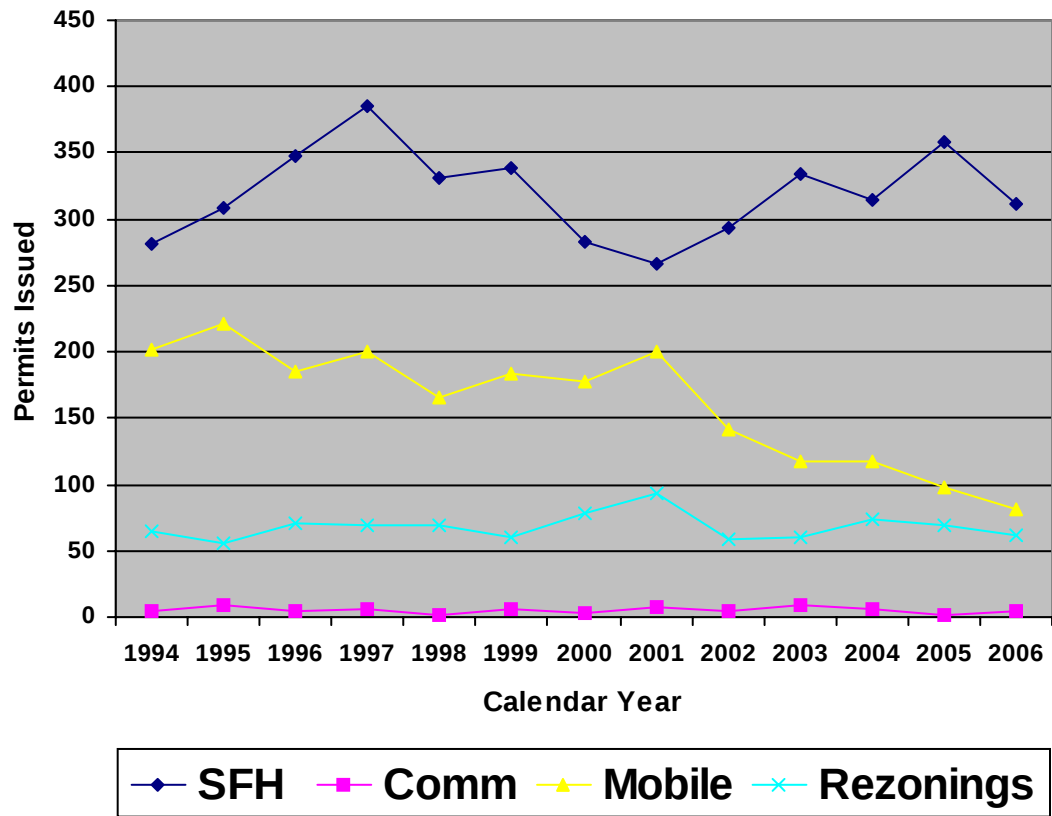


<u>Fiscal Year</u>	<u>SPLOST Funds Collected</u>
2001-02	\$6,568,059
2002-03	6,972,057
2003-04	7,448,028
2004-05	7,915,573
2005-06	9,079,058
2006-07	6,739,018*

*nine months of collections (July 2006 to March 2007).

SELECTED GRAPH

Building Activity



<u>Calendar Year</u>	<u>SFH Permits</u>	<u>Comm Permit</u>	<u>MH Permits</u>	<u>Rezonings</u>
1994	282	5	202	64
1995	309	9	221	56
1996	347	4	185	71
1997	386	6	200	69
1998	331	2	166	69
1999	338	6	184	60
2000	283	3	178	79
2001	266	7	200	93
2002	294	4	142	58
2003	334	9	117	60
2004	314	6	118	74
2005	358	2	98	69
2006	311	5	82	61

SELECTED GRAPH

Principal Property Taxpayers for 2006

No.	Taxpayer	Taxable Assessed Value
1	Shaw Industries Group, Inc.	\$59,946,958
2	Aladdin Manufacturing Corp.	\$43,723,036
3	Kobelco Construction	\$18,536,681
4	Mannington Carpets	\$16,473,451
5	Mohawk Industries	\$12,775,767
6	Pine Hall Brick, Inc.	\$12,595,168
7	Mohawk Industries (ARC Plants)	\$11,503,548
8	Springbank LLC	\$8,380,773
9	North Georgia EMC	\$8,015,467
10	LG Chem Industrial Materials	\$7,640,711
Total Taxable Assessed Value		199,591,560 or 15% of the total county taxable assessed value

Principal Employers for 2006

No.	Employer	Number of Employees
1	Mohawk Industries	3,000
2	Shaw Industries	1,750
3	Gordon County Schools	985
4	Gordon Hospital	600
5	Mannington	592
6	Calhoun City Schools	418
7	Beaulieu Group	386
8	Springs Global US, Inc.	360
9	Kobelco Construction	350
10	Gordon County Government	340
Total Principle Private Employees		8,781 or 34% of the total county employment

INVENTORY OF COUNTY-OWNED PROPERTY

Property Name	Year Built/Acquired	Approx. Size (s.f./acres)	Location
Courthouse	1961	22,873	100 S. Wall Street
Courthouse Annex	1989/1990	20,010/3.0	101 S. Piedmont St.
County Jail	1990	25,880	101 S. Piedmont St.
Parking Deck	1990	42,180	200 S. Piedmont St.
Public Defender Offices	1970	2,621	101 Boston Road
County Admin. Building	1912/2002	4,500/0.36 acres	201 N. Wall Street
Buildings & Grds. Maint. Area	2002	1,000	201 N. Wall Street
Health Dept.	1961	6,963/1.80 acres	310 N. River Street
Mental Health Building	1982	3,000/1.75 acres	320 N. River Street
Alms House (Coroner & EH)	1920	5,758/1.8 acres	316-318 N. River St.
Public Works Dept./Sheds/Fuel	2001	12,400	4011 SR 53
New Fire Station HQ	2002	15,000	400 Belwood Dr.
New GSP Building	2001	13,300	400 Belwood Dr.
Fire Station #2 (Sonoraville) (1)	1992	2,400	7409 SR 53
Fire Station #3 (Plainville) (2)	1980	1,400	116 York Dr.
Fire Station #4 (Oostanaula) (3)	1985	2,400	1587 Oostanaula Bend
Fire Station #5 (Resaca)	2007	7.619 acres	2660 U.S. 41 North
Fire Station #6 (Dews Pond)	1985	2,400/0.16 acres	754 Cash Road
Fire Station #7 (Sugar Valley)	1965/1985	4,368/0.50 acres	3295 Sugar Valley Rd.
Fire Station #8 (Fairmount) (4)	1992	2,400	2257 U.S. 411
Fire Station #9 (Oakman)	1992	2,400/0.33 acres	227 Oakman Road
Fire Station #10 (Ranger) (5)	1992	2,400/0.84 acres	131 U.S. 411
Fire Station #11 (Nickelsville)	1992	2,400/0.39 acres	3058 Pine Chapel Rd.
Buildings & Grounds Dept.	1930/1995	2,000	870 Harris Beamer Rd.
Salacoa Park Bath House	1985	1,196	388 Park Dr. (Ranger)
Salacoa Park Concession	1975	420	388 Park Dr. (Ranger)
Salacoa Park Restrooms	1985	275	388 Park Dr. (Ranger)
Salacoa Park Camp Bath	1980	475	388 Park Dr. (Ranger)
Salacoa Park Pavilion	1980	608	388 Park Dr. (Ranger)
Salacoa Park Ranger House	1980	1,479	388 Park Dr. (Ranger)
Animal Shelter	1980/1995	3,741	790 Harris Beamer Rd.
Records Retention Building	1999	4,800	788 Harris Beamer Rd.
Old Scale House	1990	160	790 Harris Beamer Rd.
Landfill Scale House	1995	4,080	1224 Pleasant Hill Rd.
Recycling Building	1995	31,474	1212 Pleasant Hill Rd.
Landfill Maintenance Building	1995	5,698	1498 Pleasant Hill Rd.
Compactor Site – Sugar Valley	1996	80/0.81 acres	472 Baugh Mt. Rd.
Compactor Site – Resaca (6)	1996	80	730 SR 136 NW
Compactor Site - Ranger	1996	64/0.91 acres	187 Pittman Rd.
Compactor Site – Plainville (7)	1996	80	188 Franklin Rd.
Compactor Site – Harris Beamer	1996	80	790 Harris Beamer Rd.
Compactor Site – Dews Pond	1996	80	1049 Cash Road
E-911 Center & Parking Lot	1993	2,937/1.09 acres	100 Nine-one-one Dr.
Senior Citizens Center	1997	6,176/2.00 acres	150 Cambridge Court
Drug Task Force Building	2002	3,000/2.45 acres	4543 Fairmount Hwy
George Chambers Resource Center	2002	5,934/1.00 acres	1000 SR 53 Spur, SW
Sugar Valley Community Center	Unknown	4,500/3.50 acres	SR 136 Conn.
Sonoraville Cell Tower w/House		1,248/0.395 acre	SR 53
Old GSP Post	2004	2,300/2.836 acre	1166 Lovers Lane
Foremost Building (Wall St. Annex)	2004	6,800/0.06 acres	200 S. Wall Street
Sonoraville Recreation Complex	2006	73.90 acres	7494 Fairmount Highway

INVENTORY OF COUNTY-OWNED PROPERTY

Property Name	Year Built/Acquired	Approx. Size (s.f./acres)	Location
Vacant Land			
Salacoa Creek Park		364.0 acres	388 Park Dr. (Ranger)
Multi-Facility Complex Property & Ooky Faith Park		27.81 acres	Belwood Drive
County Fairgrounds		38.90 acres	SR 53
Old Industrial Landfill		35.0 acres	SR 156/Harris Beamer
Old Harris Beamer Landfill		90.0 acres	790 Harris Beamer Rd.
Redbone Ridges Landfill		610.19 acres	Pleasant Hill Road
Chert Pit		63.8 acres	SR 136
Chert Pit Addition	2005	56 acres	SR 136
Parking Lot Behind Jail		0.15 acres	Behind Jail
Parking Lot Behind Jail		0.29 acres	Behind Jail
Parking Lot @ Sugar Valley Chrc		0.81 acres	Beside SV Post Office
Parking Lot Near Brannon Funeral Home		0.11 acres	College St. @ Old Redbud Road
ROW lot @ Peters St. and Erwin St.		1.0 acres	Intersection of Peters St. and Erwin St.
Joint Dev. Authority Property		65.0 acres	SR 53 @ Hermitage Rd. in N. Floyd County
Ft. Wayne Civil War Historic Site (Greenspace Funded)	2003	63.11 acres	SR 136 in Resaca
Parking Lot at Public Defender Office		0.5 acres	Boston Road
Judicial Complex Land	2006	64.343 acres	2700 U.S. 41 North

- 1) Land owned by Masonic Lodge
- 2) Land owned by City of Plainville
- 3) Land owned by Oostanaula School Community Club
- 4) Land owned by City of Fairmount
- 5) Land owned by Town of Ranger
- 6) Land owned by W.M. Worley
- 7) Land owned by W.R. Franklin

INVENTORY OF COUNTY-OWNED VEHICLES

BOARD OF COUNTY COMMISSIONERS - 400

Year	Make	Model	VIN Number
2001	Ford	Crown Victoria	6015

JUVENILE COURT- 405

Year	Make	Model	VIN Number
1994	Ford	Aerostar	7791
2003	Ford	Expedition	1650

MAGISTRATE COURT - 407

Year	Make	Model	VIN Number
1998	Jeep	Cherokee 4X4	3328
2003	Ford	Crown Victoria	1774

DISTRICT ATTORNEY - 409

Year	Make	Model	VIN Number
1994	Oldsmobile	Achieva	2917
2005	Ford	Taurus	1FAFP53265A177692

INFORMATION TECHNOLOGY - 411

Year	Make	Model	VIN Number
1994	Ford	Crown Victoria	0875

TAX ASSESSOR - 416

Year	Make	Model	VIN Number
1994	Ford	Ranger Super Cab	8069
1996	Jeep	Cherokee	0349
1998	Jeep	Cherokee 4x4	3326
2002	Ford	Escape	5423

EXTENSION SERVICE - 417

Year	Make	Model	VIN Number
1994	Dodge Ram	Van	9902

CORONER'S OFFICE - 418

Year	Make	Model	VIN Number
1997	Ford	Crown Victoria	6632

INVENTORY OF COUNTY-OWNED VEHICLES

BUILDINGS & GROUNDS - 419

Year	Make	Model	VIN Number
1989	Chevy	1500 4X4	1285
1994	Ford	F-150	2661
2006	Ford	F-250 Ext. Cab	1FTSX20526ED70342
Equipment			
Unknown	Snapper	Push Mower	94165418
2003	Husqvarna CZ4817	Riding Mower	031903569
2003	Murray	Push Mower	7502711331BU420
2003	Husquvarna 145BT	Blower	10023506
2003	Elite	16 ft. Trailer	BETSUT12911774740
2004	Tanaka TBC2501	String Trimmer	2339649
2004	Echo HC150	Hedge Trimmer	05027525
2004	Fimco TR25LX	25 Gal. Sprayer	3/04
2004	Stihl SH85C	Shredder/Vacuum	261560643
2005	Grasshopper	Riding Mower 227	5610733
2005	Husqvarna	16 " Chain Saw	052300373
2006	Stihl FS110R	String Trimmer	269262309

SHERIFF'S DEPARTMENT - 420

Year	Make	Model	VIN Number
1983	Olds	Cutlass	5913
1985	Chevy	Blazer 4x4	8428
1993	Ford	F-350	9178
1994	Chevy	Camaro	4070
1995	Nissan	Maxima	7001
1995	Jeep	Cherokee	8065
1995	Jeep	Grand Cherokee	8019
1996	Ford	Crown Victoria	1474
1996	Ford	Crown Victoria	1473
1996	Pontiac	Bonneville	4112
1996	Chevy	Monte Carlo	8349
1996	AM General	Hummer	70252
1998	Ford	Crown Victoria	9713
1999	Ford	Crown Victoria	2851
1999	Ford	Crown Victoria	2853
1999	Ford	Crown Victoria	0790
1999	Ford	Taurus	262683
2000	Ford	Explorer Sport	1FMYU60X3YUA74424
2000	Ford	Taurus	1234
2000	Ford	Crown Victoria	7159
2000	Ford	Crown Victoria	7162
2000	Ford	Crown Victoria	7163
2000	Ford	Crown Victoria	7164
2000	Ford	Crown Victoria	9620
2000	Ford	Crown Victoria	9621
2000	Ford	E-350 Van	7212
2000	Ford	Crown Victoria	5570

INVENTORY OF COUNTY-OWNED VEHICLES

SHERIFF'S DEPARTMENT - 420

Year	Make	Model	VIN Number
2000	Ford	Crown Victoria	5568
2000	Ford	Crown Victoria	2491
2001	Ford	Crown Victoria	1980
2003	Ford	Crown Victoria	1891
2003	Ford	Crown Victoria	8320
2003	Ford	Crown Victoria	8319
2003	Ford	Crown Victoria	3218
2003	Ford	Crown Victoria	3217
2003	Ford	Crown Victoria	8318
2003	Ford	Crown Victoria	2041
2003	Ford	Crown Victoria	2042
2003	Ford	Crown Victoria	2FAFP71W24X102141
2003	Ford	Crown Victoria	2FAFP71W44X102142
2003	Ford	Crown Victoria	2FAFP71W64X102143
2003	Ford	Crown Victoria	2FAFP71W84X102144
2003	Ford	Crown Victoria	2FAFP71WX4X102145
2003	Ford	Crown Victoria	2FAFP71W14X102146
2003	Ford	Crown Victoria	2FAFP71W34X102147
2003	Ford	Crown Victoria	2FAFP71W54X102148
2003	Ford	Crown Victoria	2FAFP71W74X102149
2003	Ford	Crown Victoria	2FAFP71W34X102150
2003	Ford	Crown Victoria	2FAFP71W54X102151
2003	Ford	Crown Victoria	2FAFP71W74X102152
2003	Ford	Crown Victoria	2FAFP71W94X102153
2003	Ford	Crown Victoria	2FAFP71W04X102154
2003	Ford	Crown Victoria	2FAFP71W24X102155
2003	Ford	Crown Victoria	2FAFP71W44X102156
2003	Ford	Crown Victoria	2FAFP71W64X102157
2003	Ford	Crown Victoria	2FAFP71W84X102158
2003	Ford	Crown Victoria	2FAFP71WX4X102159
2003	Ford	Crown Victoria	2FAFP71W64X102160
2003	Ford	Crown Victoria	2FAFP71W84X102161

COUNTY JAIL - 421

Year	Make	Model	VIN Number
1991	Dodge	Van	8856
2000	Ford	Crown Victoria	7160
2000	Ford	Crown Victoria	7161
2000	Ford	Crown Victoria	2492
2001	Ford	F-250 4-Door	0663
2001	Ford	F-350 Crew Cab 4x4	8575
2001	Ford	F-350 Crew Cab 4x4	8579
2006	Ford	Inmate Transport Van	1FTSS34P46DA18787

INVENTORY OF COUNTY-OWNED VEHICLES

EMERGENCY MANAGEMENT - 423

Year	Make	Model	VIN Number
2000	Ford	F-250 4x4 Ext. Cab	3601
2000	Ford	F-250 4x4 Ext. Cab	3602
2004**	Ford	F-250 4x4 Crew Cab	1FTNW21P74ED64050
2005*	Ford	F-350 4x4 Crew Cab	1FTWW31P05EB30621
2007****	Ford	F-450 4x4 Flat Bed	1FDXW47P87EB31404
Equipment			
1990****		EMA Haz Mat Trailer	1WC200R23L3020286
1999		Mobile Com.Trailer	9599
Unknown	Unknown	Water Buffalo	PH0BH2-6870
Unknown	Unknown	Water Buffalo	37TC53T-76-8IT
Unknown	Unknown	Water Buffalo	002763A
2003*	John Deere	Gator 6x4 ATV w/utility trailer	W006X4D037510 4EDUT08183T000230
2004	Polaris	Ranger 6x6 ATV w/utility trailer	4XARF50A34D170791 4MNFB121341000202
2004***	Polaris	Ranger 4x4 ATV w/utility trailer	4XACH68A24A070998 4MNFB121141000201
2004*	Pace	EMA Haz Mat Trailer Model SC8530TA3	4FPWB302356088722
2005	Transhaul	Tartan Trailer	5KNEB16245G003143

* assigned to Calhoun Fire Dept.

**assigned to Gordon Hospital

***assigned to Sheriff's Office

****assigned to Gordon County Fire Department

BUILDING & PLANNING - 424

Year	Make	Model	VIN Number
1997	Jeep	Cherokee 4x4	4512
1998	Jeep	Cherokee 4x4	3327
2003	Ford	Escape 4x4	1743
2003	Ford	Escape 4x4	1744

ANIMAL CONTROL - 428

Year	Make	Model	VIN Number
1999		16 foot Horse Trailer	11WH51629Y252772
2002	Ford	F-150 Ext. Cab	525
2005	Grasshopper	Riding Mower 227	5610234
2007	Ford	F-150 4x4 Ext. Cab	1FTPX14V57NA12941

ORDINANCE ENFORCEMENT - 429

Year	Make	Model	VIN Number
2007	Ford	F-150 4x4	1FTRF14W87NA12940

INVENTORY OF COUNTY-OWNED VEHICLES

PUBLIC WORKS DEPARTMENT - 431

Year	Make	Model	VIN Number
Pick-Up Trucks			
1995	Ford	F-150	02278
1995	Ford	Spray Truck	23096
1996	Ford	F-150	33890
1997	Ford	Water Truck	30673
1997	Ford	Utility Truck	30674
1999	Ford	F-150	20820
1999	Ford	F-550 Flat Bed	48753
2000	Ford	F-150	26246
2000	Ford	F-150	26245
2000	Ford	F-150	2646
2000	Ford	F-450 Flat Bed	1FDXF46SXYE
2000	Ford	F-250 Crew Cab	6835
2001	Ford	F-450 Flat Bed	33014
2003	Ford	F-150	57718
2003	Ford	F-250 Crew Cab	20L53E
Dump Trucks			
1993	Ford	LN9000 Dump Truck	10670
1993	Ford	LN9000 Dump Truck	10874
1995	Ford	Dump Truck	71963
1995	Ford	Dump Truck	72065
1996	Ford	8000 Flat Bed DT	28957
1997	Ford	Dump Truck	37412
1997	Ford	Dump Truck	377413
1999	Ford	Dump Truck	33431
1999	Ford	Dump Truck	33433
2000	International	Dump Truck	386033
2000	International	Dump Truck	386034
2000	International	Dump Truck	386032
2003	International	7600 Dump Truck	094013
2003	International	7600 Dump Truck	094012
Equipment			
1985	GMC	Rock/Salt Spreader	507409
1988	White	Rock/Salt Spreader	617020
2003	International	4300 DT Asphalt Dist	1HTMMAAN14H657356
1998	International	4700	559005
	Athea	Loader	703-502
	International	Loader	32002
	Hwy Equip. Co.	Rock/Salt Spreader	103803
	Warren	Rock/Salt Spreader	SC9209
	Green Hill	Snow Plow	67599
	Green Hill	Snow Plow	67600
	Ford	6640 Tractor w/Mower	005850B
	Ford	6640 Tractor w/Mower	02196
	New Holland Ford	Tractor w/Mower	108179B
2001	International	Road Tractor	401467
	Komatsu	Motorgrader	210466
	Maxigrind	426G Chipper	G40506

INVENTORY OF COUNTY-OWNED VEHICLES

PUBLIC WORKS DEPARTMENT - 431

Year	Make	Model	VIN Number
Equipment			
	Komatsu	Motorgrader	203690
	Gradall	660E Gradall	A438825
	Gradall	Gradall	414265
2003	Gradall	XL 4100 Gradall	46200749
	Ford	Backhoe	A438825
	Wacker	Asphalt Packer	5266767
2003	Ingersol Rand	TC13 Packer	170559
	Belshe	Trailer	027567
	Caterpillar	Base Roller	00485
	Caterpillar	Asphalt Roller	24070
	Ingersol Rand	Asphalt Roller	153171
	Ingersol Rand	Traffic Roller	167913
	Etnyre	Chip Spreader	K4762
2003	Roadtech	Asphalt Spreader	1020088
	Midland	Widening Machine	193
	Waldon	Power Broom	25026159-004
	Etnyre	Asphalt Distributor	J-93811
2005	Trail-Eze	TE100HTLowboy	IDA73C7N35C017292
	Sheepsfoot		
2005	John Deere	6415 Tractor w/mower	
2005	John Deere	6415 Tractor w/mower	

FLEET MANAGEMENT - 435

Year	Make	Model	VIN Number
1979	Chevy	C-30	163429
1989	Chevy	Pick-up 4x4	0548
1994	Ford	Ranger Super Cab	8072
1995	Ford	Flat Bed	84777
1995	Ford	Flat Bed	84773
1998	Clark	Forklift	485FB
2001	Ford	F-450 Flat Bed	33013
2002	Ford	F-150	70127

PUBLIC DEFENDERS OFFICE - 436

Year	Make	Model	VIN Number
1988	Plymouth	Reliant L.E.	1P3BP46D4JF246019

SENIOR CITIZENS CENTER - 440

Year	Make	Model	VIN Number
2000	Ford	Econoline Van	2753

INVENTORY OF COUNTY-OWNED VEHICLES

SALACOA CREEK PARK - 452

Year	Make	Model	VIN Number
1994	John Deere GT275	Riding Mower	M0048DF073265
2001	Ford	F-150 ext. cab	3259
2004	Stil	Gas Blower	260892497
2004	Stil	String Trimmer	260035038
2004	Stil	String Trimmer	260875799
2004	Gravely	Riding Mower	0040030
2004	Coleman Power Mate 6250	Generator	92171332
2005	Triton	14' Alumin. John Boat	TJ2121H4G405
2005	Triton	14' Alumin. John Boat	TJ2122H4G405
2005	Triton	14' Alumin. John Boat	TJ2125H4G405
2005	Triton	14' Alumin. John Boat	TJ2127H4G405
2005	Yamaha	8HP Boat Motor	68TS-1002231
2007		Paddle Boats	

PARKS & RECREATION - 454

Year	Make	Model	VIN Number
1995		Utility Trailer	1276
1998	Dodge	Van	2965
2000	Ford	Taurus	2117
2002	Ford	F-150	0128
2003	John Deere	4210 Tractor	LV4210C128055
2003	Branson	8x16 dual axle Trailer	4YNBN16263C014327
Unknown	Grasshopper 725	Riding Mower	345259
Unknown	Weed Eater TE400	String Trimmer	99048N702426-1
2003	Husquvarna CZ4817	Riding Mower	024800143
2003	Murray	Push Mower	7502711331BU519
2003	Husquvarna 145BF	Blower	9000461
2003	Echo SRM210	String Trimmer	05215177
2005	Ferris	61" Riding Mower	3668
2005	Ferris	61" Riding Mower	5752
2005	Ferris	52" Riding Mower	1745
2005	Simplicity	Utility Vehicle	50030587
2005	Simplicity	Utility Vehicle	50030368
2005	Ford	F-250 Crew Cab	1FTSW20556ED01485
2006	Gator	Utility Vehicle	W04X25D011718
2006	Gator	Utility Vehicle	W04X25D011740
2006	Toro	Push Mower	250206334
2006	Broyhill	Sprayer	06020252
2006	Tananka	Weedeaters	B191120, B191103, B191025, B19
2006	Ryobi	Gas Vac/Blower	AXH2631239, XH2630097, AXH2631240

GIS OFFICE - 458

Year	Make	Model	VIN Number
1997	Ford	F-150 4x4	8968

INVENTORY OF COUNTY-OWNED VEHICLES

FIRE DEPARTMENT - 207

Year	Make	Model	VIN Number
Engines			
1981 (3)	Ford	F-800	44069
1983 (8)	GMC	7000	530958
1985 (5)	GMC	7000	513864
1989 (2)	GMC	7000	519587
1989 (7)	GMC	7000	518126
1989 (9)	GMC	7000	517553
1989 (11)	GMC	7000	517470
1989 (100)	Spartan	Custom	002368
1994 (4)	Ford	F-800	29250
1994 (10)	Ford	F-800	28750
1997 (6)	International	4900	516848
1999 (1)	Navistar-Pierce	4900 4x2	310664
2004	Spartan	4-Door Fire Truck	4S7HTZB974C048003
2004	Freightliner	FL80	1FVABXAK44DM03893
Tankers			
1970 (10)	Chevy	C-30	113902
1990 (8)	GMC	7000 F	610657
2003	Kenworth	Tanker	2NKMHZ8X04M061985
2007	Kenworth	Tanker	2NKMLZ9X07M185093
Rescue Vehicles			
1979 (8)	Chevy	C-30	63428
1991 (5)	Ford	F-350	47387
1995 (3)	Ford	Super Duty 4x4	49122
1995 (4)	Ford	Super Duty	55740
1996 (6)	Ford	Super Duty	21047
1999 (11)	Ford	F-550	68514
2001 (1)	International	4700	398260
Pick-Up Trucks			
1994	Ford	Ranger Ext. Cab 4x4	17846
1995	Ford	F-150	77847
2000	Ford	F-150 Ext. Cab 4x4	26249
2000	Ford	F-250 Ext. Cab 4x4	5265
2000	Ford	F-150 Ext. Cab 4x4	26250
Boats			
	Boat/Motor/Trailer		Boat – 753H596 Motor 25 HP Evinrude Trailer - 25968
	Boat/Motor/Trailer		Boat – 1596 Motor 25 HP Johnson Trailer – 012773
	Boat/Motor/Trailer		Boat – JK596 Motor 25 HP Johnson Trailer – 10307
	Pace	Dive Trailer	25106
	Yamaha	Seadoo with Trailer	1894G192 / 4006
Other Vehicles/Equipment			
1985	Chevy	C-30 Ambulance	140146
1992	Jeep	2-Door Cherokee	2464
1996	Ford	Crown Victoria	2FALP71WOTX113432
1997	Ford	Crown Victoria	2FALP71WXVX162298

INVENTORY OF COUNTY-OWNED VEHICLES

FIRE DEPARTMENT - 207

Year	Make	Model	VIN Number
Other Vehicles/Equipment			
1997	Ford	Crown Victoria	2FALP71W0VX159605
1998	Ford	Crown Victoria	2FAFP71W0WX139711
1998	Ford	Explorer 4x4	81346
2003	Wellscargo	32 foot Trailer	3020286
Unknown	Craftsman	Push Mower	102298M006718
Unknown	Stihl FS76	String Trimmer	29094666
Unknown	Stihl FS80	String Trimmer	Unknown
2003	Murray	Push Mower	7502207031A1130
2003	Murray	Push Mower	750220993W11154
2003	Ryobi RGBV3100	Blower	N/A
2003	Weed Eater 400CXL	String Trimmer	02350N400077-3
2006	Metro Utility Liberty I	Trailer	1M9DA13A36M646768

E-911 CENTER - 215

Year	Make	Model	VIN Number
2003	Ford	F-150 4x4 Ext. Cab	7719

CHERT FUND - 501

Year	Make	Model	VIN Number
1993	Chevy	1500	220532
	Volvo	Loader	61642
	Komatsu	Loader	68048
	Caterpillar	D8 Dozer	41Z02858
	Cedar Rapids	Crusher	46220
	Caterpillar	Track Loader	SMK01716
	Caterpillar	D7 Dozer	08Z80314

SOLID WASTE MANAGEMENT FUND - 540

Year	Make	Model	VIN Number
Vehicles			
1994	Ford	F-350 Crew Cab Flat	8196
1996	Ford	Ranger 4x4	4731
2000	Ford	F-150 4x4	6248
2000	Ford	F-250 Crew Cab	6835
Equipment			
1968	GMC	Fuel Truck	2583K
1973	Frehauf	Tractor Trailer	458906
1973	Frehauf	Tractor Trailer	612212
1981	Frehauf	Tractor Trailer	006734
1981	Budd	Tractor Trailer	291247
1989	Mack	Truck w/Hyrdoseeder	007307

INVENTORY OF COUNTY-OWNED VEHICLES

SOLID WASTE MANAGEMENT FUND - 540

Year	Make	Model	VIN Number
Equipment			
1994	Caterpillar	627F Scraper	00044
1994	Caterpillar	IT28 Loader	00646
1994	Rexworks	425G Grinder	G40506
1995	Bobcat	853 Loader	512828509
1995	Acgo-Allis	5670 Tractor w/attach	001793
1995	Mosely	Baler	20021
1995	Ford	Super Duty Pick-Up	SEA705
1996	Ford	LT 9000Tractor	29059
1996	Ford	L 9000 Roll Off	O9166
1998	Caterpillar	836 Compactor	7FR00329
2000	Aljon Impact	Landfill Compactor	13747
1978	Caterpillar	140G Motorgrader	72V2726
2001	Komatsu	D61EX Bulldozer	B1699
2003	Dresser	TD20H Bulldozer	52588
2003	International	Roll-Off	553615
2004	Bandit 3680	Wood Grinder	1529

SECTION 5311 TRANSPORTATION PROGRAM - 901

Year	Make	Model	VIN Number
2003	Ford	Goshen Pacer II Bus	1FDWE35F23HB79265
2003	Ford	Goshen Pacer II Bus	1FDWE35F63HB79303
2003	Ford	Goshen Pacer II Bus	1FDWE35F83HB79304

ENVIRONMENTAL HEALTH - 5110

Year	Make	Model	VIN Number
2001	Ford	F-150	4799
2003	Ford	F-150	7717
2004	Ford	F-150	63322

GEORGE CHAMBERS RESOURCE CENTER - 572025

Year	Make	Model	VIN Number
1999	Dodge	Ram Wheelchair Van	577332
Unknown		Modular Building	

SUMMARY OF EMPLOYEE BENEFITS

PAID VACATION

Full-time Employees

0.5 day per month (6 days per year) for employees with 0-3 years of service.

1 day per month (12 days per year) for employees with 4-9 years of service.

1.5 days per month (18 days per year) for employees with 10+ years of service.

Department Directors

1 day per month (12 days per year) for Dept. Directors with 0-9 years of service.

1.5 days per month (18 days per year) for Department Directors with 10+ years of service.

Maximum accrual is 30 days (240 hours) per year.

PAID SICK LEAVE

0.5 day per month (6 days per year) for all full-time employees including Department Directors. Maximum accrual is 45 days (360 hours) per year.

PAID HOLIDAYS

New Years Day

Martin Luther King, Jr. Day

Spring Holiday

Memorial Day

Independence Day

Labor Day

Thanksgiving Day

Day after Thanksgiving

Christmas Eve & Day

OTHER PAID LEAVE

All employees receive when necessary, military leave, jury duty, civil leave, and funeral leave.

LONGEVITY BONUS

All full-time employees receive a longevity bonus of \$15 for each year of service.

DEFERRED COMPENSATION

Employees can defer up to \$15,500 per calendar year toward retirement through the county's deferred compensation program (IRS Code 457) administered by ING. The county will match up to 5% of an employee's salary if the employee matches up to 3%. This is the county's employee retirement program where salary deferrals can be placed in accounts of the employee's choice that earn interest or in mutual funds that grow as stocks grow. The salary deferrals lower an employee's taxable income. Therefore, the employee pays less income taxes and has a larger retirement. This benefit is a payroll deduction and is effective immediately and can be self adjusted at any time.

SUMMARY OF EMPLOYEE BENEFITS

OPTIONAL INSURANCE

Employees can purchase additional optional insurances including cancer insurance, accident insurance, hospital confinement insurance, long and short term disability insurance, and vision insurance through AFLAC.

COST OF THE MAJOR MEDICAL PLAN, LIFE INSURANCE PLAN, and DENTAL PLAN (what the employee pays).

Employee Only Coverage:	\$11.50 per pay period (every 2 weeks)
Family Coverage Including the Employee:	\$59.00 per pay period (every 2 weeks)

COBRA COVERAGE (medical only)

Employee Only Coverage:	\$718.99 per month.
Family Coverage Including the Employee:	\$1,665.71 per month.

GORDON COUNTY GOVERNMENT OFFICIALS

Elected Officials

Alvin Long, Commission Chairman
Judy Bailey, Commission Vice Chairman
Phil Garner, Commissioner
Dick Gordon, Commissioner
Becky Hood, Commissioner
Shephard Howell, Superior Court Judge
David Smith, Superior Court Judge
Carey Nelson, Superior Court Judge
Scott Smith, Superior Court Judge
Brian Brannon, Clerk of Superior Court
Marvin Broyles, Magistrate Court Judge
Johnny Parker, Probate Court Judge
Joe Campbell, District Attorney
Jerry Davis, Sheriff
Peggy Smith, Tax Commissioner
James Carver, Coroner

Appointed Officials

Randall Dowling, County Administrator
Suzanne Hutchinson, County Attorney
Annette Berry, County Clerk
Shea Hicks, Chairperson of the Board of Elections & Voter Registration
Wayne Walters, Tax Assessor
Lane Bearden, Juvenile Court Judge

Department Directors

Al Leonard, Finance Director
Sue Henson, Animal Control Director
Derrick McDaniel, Parks & Recreation Director
Garah Childers, Human Resources Director
Courtney Taylor, EMA/911 Director
Tom Burgess, Building & Planning Director
Kelli Walraven, Senior Citizens Center Director
Brian McClellan, Information Technology Director
Barry Hice, Public Works Director
Dave Hawkins, Fire Chief
Jeff Champion, Buildings & Grounds Director



Gordon County Board of Commissioners
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